Building Responsibility for the Delivery of
Government Services (BRIDGE) Program

Government Effectiveness Assessment

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Executive summary

In September and October 2012, BRIDGE conducted the Government Effectiveness Assessment for focal state ministries in Northern Bahr el Ghazal (NBG), Unity, Warrap and Jonglei. The Government Effectiveness Index was designed to measure performance changes in targeted institutions in order to provide a snapshot of state governments' ability to manage and deliver essential services and allow Winrock and USAID to track changes over time. Across state government institutions, myriad systems exist to ensure areas are governed well and services are effectively and efficiently delivered. Among these systems, planning and budgeting, financial management, tax administration and human resource development stand out as practical entry points to improve the governance and service delivery as a whole. One of the underlying assumptions of BRIDGE and this assessment, therefore, is that government institutions' ability to deliver services is, in part, predicated on their ability to function effectively, efficiently, and transparently in these areas. While not ignoring the importance of other governance systems, this assessment solely focuses on the four functional systems mentioned above.
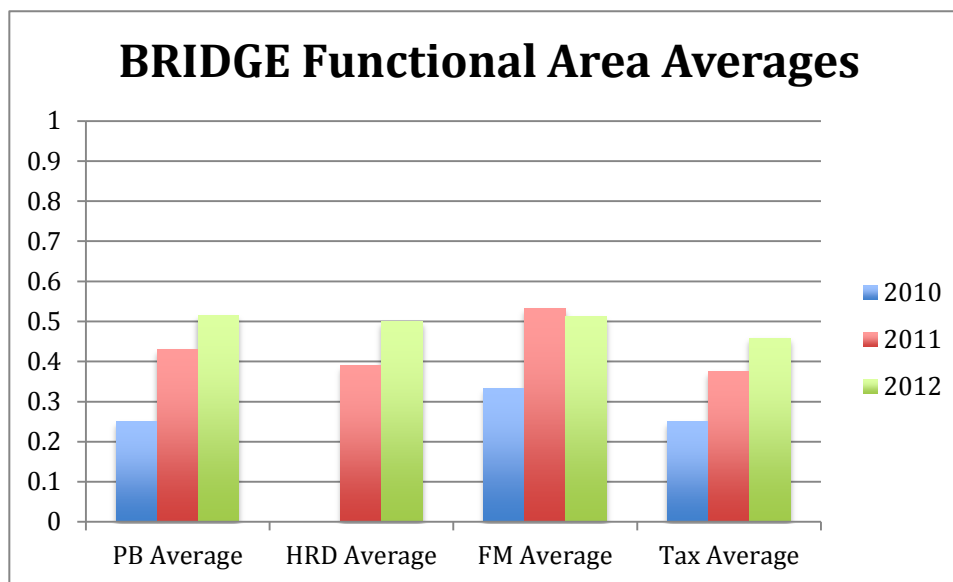

Figure 1: Governance indexes for functional areas assessed, 2010-2012

In 2012, the reality of gaining independence and fully managing these and other government systems as an independent nation has come to the forefront. The importance of institutional functionality has also been emphasized nationally this year with the release of the South Sudan Development Plan, where government performance was presented as a key priority area. While governance systems, processes and procedures have been laid out, government institutions are now faced with the realities of implementation. In addition to these challenges, political decisions, such as the shut-off of oil production due to unresolved disputes with Sudan have, negatively affected all state and local government institutions ability to function, as well as their ability to deliver services to communities.

Across the functional areas, steady improvements have been observed, with the exception of the financial management index, which remained at nearly the same level as in 2011. Planning and budgeting procedures are now well known by most ministries, the process has become more entrenched and standardized, and includes more necessary elements, such as consultations with state and, to a certain extent, county stakeholders. Additionally over the past two years, the Ministry of Finance (MOF) in each state appears to be taking a stronger lead in coordinating the process at the state level, particularly in Warrap and Jonglei.

Major challenges arise, however, during budget execution. To begin, annual allocated budgets rarely match annual plans. While plans often did not match up with budgets in previous years, austerity measures put into place during 2012 due to the suspension of oil production were regularly cited as having crippling effects on state ministries. Under austerity measures, the vast majority of funds received by each ministry are only for salaries, which still often do not meet payroll demands. In addition to plans not matching allocated budgets, the necessary oversight mechanisms, such as Budget Execution Committees (BEC) and implementation of regular internal audits do not exist. Moreover, State Legislative Assemblies (SLA), which also have a role in budget oversight are not playing a strong role in this area. There is also lack of understanding and coordination between the planning, accounting and implementing departments, which hinder linkages between the various phases of the financial management cycle. Recording of expenditures and revenues using financial forms has visibly improved over the past year, improving the accountability and transparency within the financial management system. However, as financial forms and general accounting practices are only one piece of a multi-part system, improvements in these areas have limited impact on the overall index and thus, ministerial performance in financial management.

Within tax administration, though BRIDGE support in this area has been restricted to accounting procedures and tax surveys to inform state and national policy, there has been steady improvement in the index over the past three years. In NBG, the only assessed state having a functional State Revenue Authority (SRA),[1] tax administration structures have improved. Over the past year, the SRA has begun implementing the computerized Integrated Tax Management System, and registered tax payers by issuing Tax Identification Numbers, though this has since been halted by the RSS Ministry of Finance and Economic Planning (MOFEP) due to revenue centralization directives. In both NBG and Warrap, state tax collectors have been deployed to the counties (four out of five counties in NBG and all counties in Warrap) and tax offices are established in select counties. While gains have been made, harmonization of the tax system between levels of government, as well as staff capacity issues related to untrained tax collectors still pose major challenges in each state.

Within human resource development, indexes for the more established ministries of MOF in Warrap and MOLG in Jonglei were highest. Primarily, the improvements in these two ministries were a result of improved staff capacity to carry out their responsibilities, which has helped the ministries better carry out their core mandates. For example, in the NBG Office of the

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[1] Unity state recently established a State Revenue Authority, but this was reported to have happened only in July 2012 (the Unity assessment was completed in September) and the functionality of this institution is unknown. In Warrap, the 2011 assessment noted plans to establish an SRA, but this has yet to materialize.

Secretary General, as a result of the adoption of the Council of Ministers (COM) Handbook, procedures and processes are clearer. Among the state Ministries of Labour Public Service and Human Resource Development (MOLPSHRD) assessed, each ministry has made short strides towards fulfilling its wider mandate, rather than simply focusing on labour law compliance and dispute management. In this regard, NBG stands out as it has begun to implement its Human Resource Development mandate by conducting a human resources assessment in all ministries to identify talented employees in need of further training. Most other ministries, however, still struggle to assert themselves in managing recruitment and improving the capacity of civil servants across all ministries.
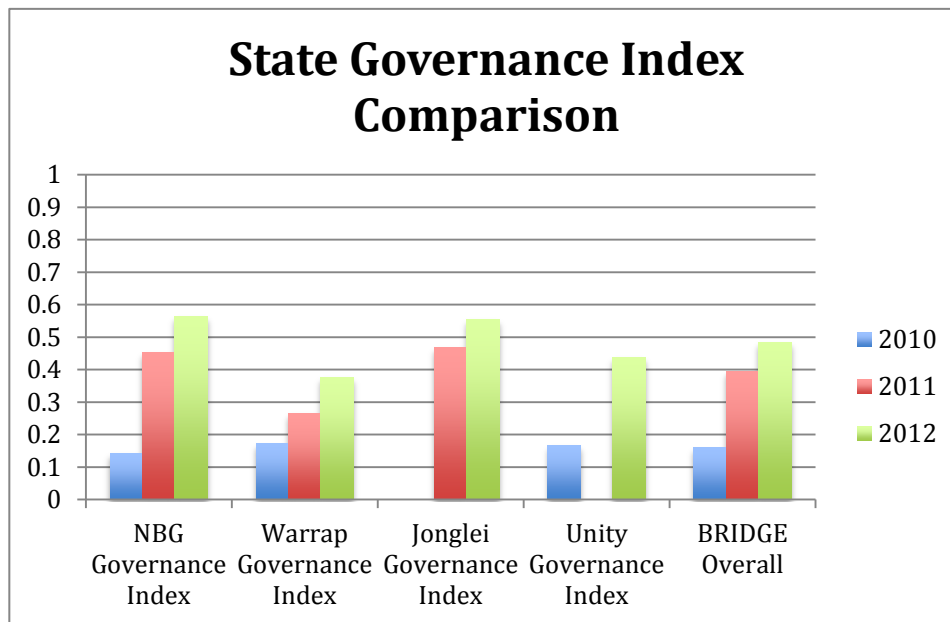

Figure 2: Governance index compared by state from 2010-2012

Overall, within the ministries and functional areas assessed, there have been improvements each year, though to a lesser extent in 2012 as compared to 2011. Contributing to the slowing rate of change is the nature of the change that is being pushed and adopted each year. From 2010 to 2011, for example, the task ahead of the state ministries and BRIDGE was to introduce and support the implementation of reforms, especially for planning and budgeting and financial management. Accordingly, in these years, as these systems were implemented, there was a relatively significant increase in ministry functionality in the areas assessed.

In 2012, the task has become more focused on refining these systems so that all aspects are in place and fully functioning (and could continue that way without BRIDGE support). The focus on refinement by itself may have led to comparatively more nominal improvements than previous years, but major challenges, such as austerity measures, also slowed progress significantly. Without exception, each ministry and functional area struggled with the realities of austerity. Within the annual planning and budgeting process, plans were created but not adequately funded, which undermines the purpose of participatory planning and discourages planners and

community members to fully engage in the process. Within financial management, while usage of financial forms to record ministry transactions has improved, expenditures on the whole do not match the budgets. Improper coding and the absence of mechanisms like Budget Execution Committees are significant factors, but the environment of austerity also plays a role.

Another challenge that began emerging this year is the harmonization of the systems across BRIDGE supported functional areas. Throughout the past three years, governance systems have been implemented and begun to improve in their functionality. The next hurdle that has begun to emerge is ensuring the systems are functioning together as a whole. Each functional area supported by BRIDGE is connected, and thus needs to be treated that way so each process complements the others and can result in a functional state government able to govern and deliver needed services to its people.

As highlighted in the Governance Effectiveness Survey, 2011, understanding and commitment of state officials, particularly executives, was a key factor in improved ministry functionality, and continues to play a strong role this year. In order for all the systems to mutually support one another, strong executive leadership to create and sustain the "push factor" is a key ingredient that will be needed to reach the next level of functionality as well as harmonize governance systems so they can are more integrated and mutually supportive. Both NBG and Jonglei, with highest levels of functionality in the areas assessed, for example, operate in very different environs. In spite of these differences, a major commonality is the high-level initiative and commitment within the state government, visibly seen in NBG through the early establishment of the SRA and the Sector Coordination Office (SCO) in Jonglei. Each initiative took both political leadership and commitment for these institutions to become a reality and represent that "push factor" needed for further state development and system harmonization. BRIDGE's Council of Ministers (COM) training took an important step toward helping top state officials and ministries become more of a unified force, the push factor needs to be further cultivated in each state in order for the systems supported by BRIDGE to become fully functional and mutually support improved governance and service delivery.

Introduction

Across state government institutions, myriad systems exist to ensure areas are governed well and services are effectively and efficiently delivered. Not only does a single system need to function in and of itself, but also in partnership with other systems. As an example, within the budget cycle, plans are only meaningful if they supported by sufficient budgets are implemented according to approved budgets. Adequate budgets are tied to the ability of government to generate revenue, and to ensure plans and budgets are executed in a transparent and accountable way, financial management and oversight systems must be functioning well.

Among these and other systems, planning and budgeting, financial management, tax administration and human resource development have stood out as practical entry points to improve the governance and service delivery as a whole. Thus, the underlying assumption fro

BRIDGE and this assessment is that government institutions' ability to deliver services is, in part, predicated on their ability to function effectively, efficiently, and transparently, specifically in the areas of planning and budgeting, financial management, tax administration and human resource development. By focusing support to these areas, state institutions will be better able to govern and deliver basic services. It is also hoped that by strategically focusing on performance improvements in these key functional areas for select state-level ministries, BRIDGE interventions can have positive demonstration effects for ministries that are not the direct recipients of BRIDGE support. In the long-term, target ministries can share lessons learned with non-target ministries, as well as counties, further building the capacity of the targeted ministries and counties, while also contributing to the sustainability of the capacity improvements.

While government institutions as well as BRIDGE strive to improve the functionality of these systems, the context within which these state institutions operate directly influences the extent to which systems can function. During the year 2012, a number of processes and events occurred that have had bearing/ influence on these functions:

1. On July 9, 2011, South Sudan gained her independence after years of protracted war against Sudan. The year 2012 was therefore filled with independence euphoria, rising expectations of accelerated development and provision of basic services.
2. Further, the Government of South Sudan (GOSS) passed the Transitional Constitution on the eve of independence. With the new Constitution came a new fiscal year, changing from the previous January to December fiscal year to the East African Community fiscal year (1st July to 30 June of the subsequent year). This triggered a new planning and budgeting cycle. First, this meant there would be a transitional gap between January and July, for which supplementary budgets needed to be developed. The new full fiscal year would then commence on 1 July 2012. In compliance with these directives, BRIDGE supported target states and counties to achieve full compliance.
3. In an effort to provide a planning and development framework for the new nation, GOSS developed and approved the South Sudan Development Plan (SSDP) in 2011. The approval of the SSDP gave impetus to the importance of planning and the setting of development priorities. This was cascaded to the lower levels of Government, which were expected to follow suit. During 2012, State Governments and County Governments, with BRIDGE support, ensured they prepared and approved their own state and county plans and budgets, respectively. This added to the growing expectations that the levels of government would, within a reasonable short time, achieve some accelerated development, especially in marginalized communities.
4. In an effort to achieve accountability and instill integrity in all levels of government, the GOSS enacted the Public Financial Management and Accountability Act in the last quarter of 2011. During 2012, there was tremendous work put into enabling deeper and broader understanding of the provisions of the new legislation at all levels of government, national, state and county. The PFMA Act 2011 in part was in response to growing criticism of the impunity, which was beginning to characterize the way public sector transactions were being conducted in South Sudan.

5. In February 2012, there were increased hostilities between Sudan and South Sudan, nearly bringing the two nations on the brink of war. This culminated in a decision by the President of South Sudan to discontinue oil production. In March, several demonstrations were held in South Sudan by populations to show solidarity with the decision taken by the President to shut down oil productions plants. As South Sudan is dependent on oil exports for approximately for 95% of its revenues, the net effect of this decision was that there were not enough funds available to any level of government for implementing their respective plans. In some instance, budgets were cut by 55%. The period now commonly referred to as the 'era of austerity measures' began in earnest. This significantly curtailed spending, all new employment was frozen, capital budgets were suspended and available resources were essentially channeled to support military operations.

While keeping contextual influences in mind, to analyze information gathered, BRIDGE has developed a Governance Effectiveness Index for each targeted state institution compiled of separate indexes to measure performance improvements in the functional areas upon which BRIDGE is focusing. Indexes for each ministry are then averaged for a given state to provide an overall index for the state.

Methodology

In 2009, using USAID's Institutional Development Framework, BRIDGE conducted 20 Institutional Capacity Assessments (ICAs) of BRIDGE-supported state and county government institutions, which helped define BRIDGE's initial governance interventions. In 2010, BRIDGE took a more focused approach to assess the impact of its governance interventions, and created the Governance Effectiveness Index. In July and August, 2010, BRIDGE collected performance data, using the relevant parts of the ICA as a guideline, for each target ministry[2] and each target functional area[3]. Where the ICA did not fully capture relevant data—for instance in the case of Planning & Budgeting activities—BRIDGE developed its own performance indicators. As BRIDGE's democracy and governance (D&G) activities began in earnest in 2010, 2010 is used as the baseline for the Governance Effectiveness Index for NBG, Unity and Warrap. Jonglei implementation began in 2011 and thus the baseline for Jonglei is 2011.

It is important to reiterate that only the major functional areas BRIDGE is targeting for a particular ministry are assessed. For instance, if BRIDGE is not involved in Financial Management activities for the Ministry of Education, then Financial Management activities for that Ministry will not be included in the Integrated Governance Effectiveness Index. For a more detailed description of which entities were assessed for each particular functional area, see figure three in the "Assessment Implementation Section."

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[2] State Ministry of Finance, State Ministry of Agriculture, State Ministry of Physical Infrastructure, State Ministry of Local Government, State Ministry of Education, and State Ministry of Labor, Public Service and Human Resource Development (MoLPSHRD), NBG Office of the Secretary General.
[3] Financial management, planning and budgeting, human resource development, and tax administration

Each year, this process is repeated at a similar time period. The assumption is that over time, ministry performance will improve, translating into improved service delivery, which will be corroborated by the Citizens' Perception Index.[4]

Assessment Implementation

To carry out this assessment, Monitoring & Evaluation (M&E) staff, with support from D&G staff, conducts a series of semi-structured interviews with key informants in each target ministry. The interviews are based on the guiding questions contained in the annexes. Whenever possible, source documents are visually reviewed or collected to verify interview information.

Based on the findings of the semi-structured interviews, the M&E Director produces a summary of the findings for each ministry with input from D&G Advisors, which is then scored by the M&E Director, based on ICA and similarly constructed BRIDGE criteria. In addition to information collected from key informants, D&G staff and advisors also provide supplemental information, particularly contextual information, to enrich the analysis of each institution and state.

In 2011, the Governance Effectiveness Index covered those functional aspects that were the target of BRIDGE support, specifically:

	Ministry of Labor, Public Service and Human Resource Development	Ministry of Finance	Ministry of Agriculture	Ministry of Physical Infrastructure	Ministry of Education	Ministry of Environment and Natural Resources	Ministry of Local Government	Office of the Secretary General	
Human Resource Development	✔							✔	NBG
	✔	✔							Warrap
							✔		Jonglei
	✔								Unity
Planning & Budgeting		✔		✔					NBG
		✔	✔						Warrap
		✔			✔		✔		Jonglei
					✔	✔			Unity
Financial Management		✔							NBG
		✔							Warrap
		✔					✔		Jonglei
		✔							Unity
Tax Administration		✔							NBG
		✔							Warrap
		✔							Unity

Figure 3: Table detailing which state institutions are targeted for a particular functional area.

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[4] To measure improvements in state and local governments' capacity to delivery essential services, Winrock BRIDGE has developed two complementary impact indicators. The Citizens' Perception Survey is one of these assessments, and measures the perceptions of BRIDGE-targeted communities regarding their local government's ability to deliver essential services.

Analysis

To analyze the data, BRIDGE has derived an index system in which Human Resource Management, Planning & Budgeting, Financial Management, and Taxation institutions received an index score. Where more than one functional area is being supported by BRIDGE, the index score is averaged to yield an Overall Governance Effectiveness Index, otherwise the Governance Effectiveness Index is calculated only for the functional area in which BRIDGE works. The Governance Effectiveness Index is a number between 0 and 1, where 1 is the highest and 0 is the lowest score. In other words, if the Governance Effectiveness Index is 0, the institution is completely unable to carry out the target function. A score of 1 would indicate that the ministry is fully capable of carrying out the target function. Likewise, a score between 0 and 1 indicates that an institution is carrying out the function to some extent, but may be missing some important elements needed to carry out the function most effectively.

The following analysis will first be presented by functional area, and then by state in order to highlight both trends within specific functional areas, as well as trends within state specific contexts.

Functional Area Analysis
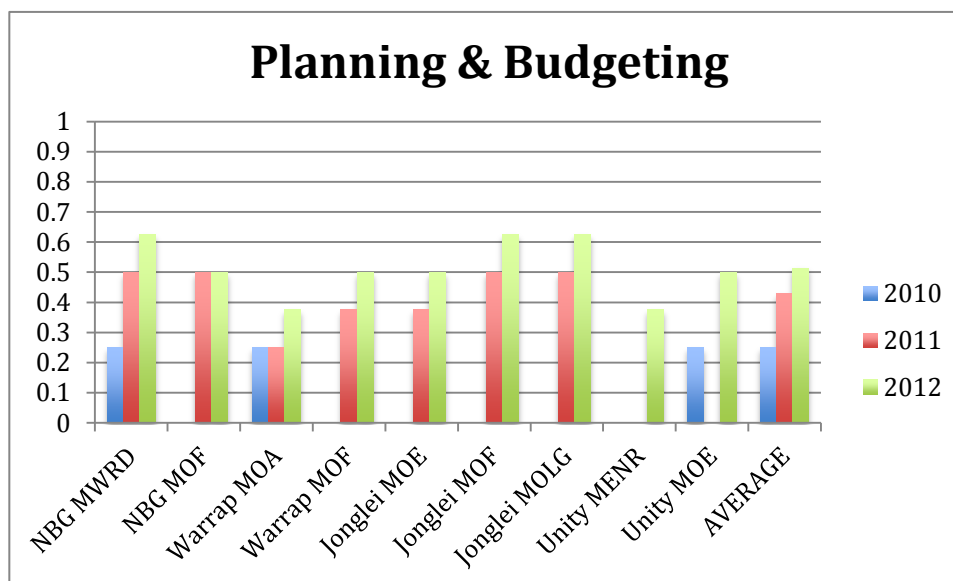
Planning & Budgeting

Figure 4: Planning and budgeting indexes across all state institutions assessed in this functional area from 2010-2012[5]

Indexes for planning and budgeting improved this year for nearly every entity assessed, though the increase was not as significant as was for institutions assessed from 2010 to 2011. Overall, across the four states, the most salient change seen from 2010 is that the planning & budgeting procedures are now well known by most ministries, the process has become more entrenched and standardized, and includes more necessary elements, such as consultations with various state and county stakeholders.[6] Additionally over the past two years, the MOF in each state appears to take a stronger lead in coordinating the process at the state level, particularly in Warrap and Jonglei. Furthermore, the MOF in Jonglei has now moved beyond simple Excel® spreadsheets to a more advanced Budget Preparation System, supported by Deloitte, to prepare the state budget.

Major challenges, such as creating plans that fit within budget constrains and ensuring expenditures match approved budgets, still plague every institution. Particularly this year, as austerity measures have been implemented across all government institutions, most institutions only received chapter one funds (salaries). In some cases, even the funds received were not enough to cover all salaries throughout the year.

As an example, in Warrap, plans are developed, but there have been no funds to implement the plans. As in previous years, the MOA relies on NGOs and other development partners to fund priority projects, though as noted in previous years, development partners often have their own priorities, which may differ from MOA priorities. In Unity, the MENR commented that their budget has a work plan, but the plans are not followed; resources are channeled through different budget lines than originally approved, and as a result, not only in Unity, over spending occurs. In general, these challenges, as well as other disruptions related to insecurity, particularly for Unity, discourage officials from carrying out the planning and budgeting process to its full extent.

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[5] Unfortunately, the Unity Ministry of Environment and Natural Resources (MENR) which houses the Rural Water Department, the focus of planning and budgeting activities, was not assessed in 2010, and due to insecurity, Unity state ministries could not be assessed in 2011. Therefore, Unity MENR only has one data point and a comparison between years is not possible. Additionally, all other comparisons between years for Unity state institutions are between 2010 and 2012.

[6] Counties are supported by BRIDGE to conduct payam consultations and feedback sessions, as well as county budget conferences that incorporate information on community priorities into county plans and budgets. As this assessment focuses on state level entities and community level engagement is carried out by county officials, the extent to which state entities engaged communities was not factored into the scoring criteria.
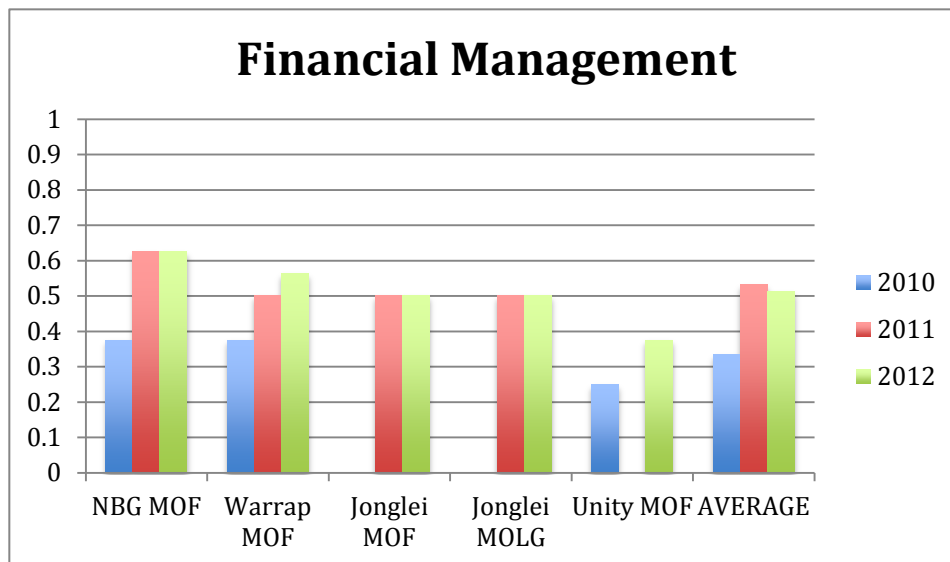
Figure 5: Financial management indexes for all state institutions assessed 2010-2012

Throughout this year, across the BRIDGE states, some improvements in staff capacity to carry out their core functions were noted, particularly in Warrap related to their use of financial forms, general accounting, and their use of computerized financial management information systems (FMIS). The average BRIDGE index score, however, has remained at nearly the same level as last year. While, improvements in staff capacity are necessary conditions for improvements in the overall implementation of the financial management system, financial forms and general accounting practices are only one piece of a larger system. Other aspects of the financial management system, for example, are the electronic Financial Management Information System (FMIS) and electronic payroll system.[7] In such a system, improvements in these areas only have so much impact on the overall index and thus, ministerial performance in financial management. Overall, the most notable index score improvements occurred in Unity, though this in part because improvement is based on changes over a two-year period (2010-2012).[8] Improvements in Unity since 2010 include improved financial management capacity of finance officials, particularly with regard to utilizing financial forms, and also, within the state MOF, the FMIS is now in limited use (it was not in use in 2010).

Despite these improvements, major challenges still remain. The austerity environment is an often cited and often talked about challenge. As a result of austerity measures, the vast majority of funds received by each ministry are only for salaries, which still do not often meet payroll demands, minimal support is provided for operational costs, and capital funds for development

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[7] While not an areas supported by BRIDGE, the electronic payroll system and FMIS remain in place to varying degrees. The electronic payroll system remains only at the state level, and only the MOF utilizes the FMIS, though not to its full capacity in any state. In NBG, utilization of the FMIS has improved to some degree over the past year, but the exact details of this improvement were not captured as it is not an area supported by BRIDGE.
[8] Due to insecurity, the Governance Effectiveness Assessment could not be implemented in 2011.

projects are rarely, if ever, received. Additionally, delays in finalizing and approving state budgets are often experienced. This past year, 2011/2012 budget ceilings, supposed to be released in June, were released by the national government late, in August, due to austerity measures and budget revisions. As an example, in Unity, as a result of these and other delays and other internal state delays, by the time of this assessment in September, the budget had not yet been approved.

Beyond these challenges, as noted above in the planning & budgeting section, the major challenge facing all states and institutions is ensuring expenditures are within the budget. Currently, structures, such as Budget Execution Committees (BEC), that would aid in this endeavor, either do not exist or are not fully functional for ministries supported by BRIDGE. For example, in NBG, a BEC exists in the MOF, but is not fully functional and is at the same time functions as the procurement unit. In Warrap, a budget sector committee is in place in the MOF to spearhead the annual budgeting process at the state, but no BEC exists to track expenditures and help ensure budget execution falls in line with the approved budget. In Unity, for example, the MENR reported that, at times, resources are channeled through different budget line items. In NBG, the MOF noted specific challenges related to petty cash usage. Some ministries use it to support operations, which the MOF can then track and match against the budget, but others use petty cash for various other activities, which cannot be tracked. As a result of this, as well as other factors related to state spending agency financial management capacity, financial reports from state spending agencies to the MOF are not always accurate, which hampers the ability of the MOF to carry out budget analysis.
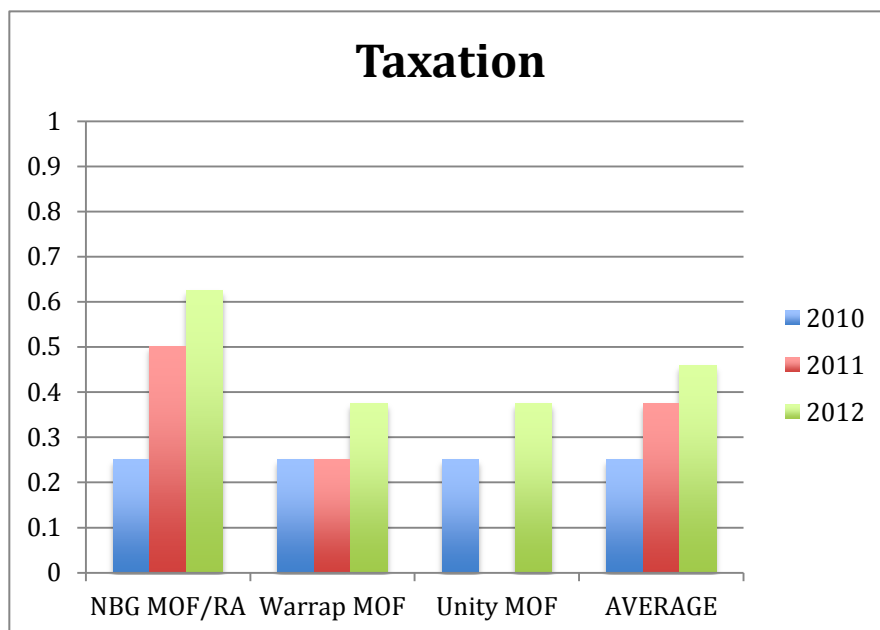
Taxation

Figure 6: Taxation indexes across all state institutions assessed, 2010-2012

In the context of austerity measures, tax, and more broadly, non-oil revenue generation has become even more important. Within the area of taxation, there has been overall improvement

from year-to-year since 2010, and NBG again exhibited the greatest amount of change of all states assessed this year. Still the only state having a functional State Revenue Authority (SRA),[9] NBG tax administration structures have also improved. Over the past year, the SRA has begun implementing the computerized Integrated Tax Management System, and registered tax payers in the state by issuing Tax Identification Numbers.[10] Additionally, the SRA has positioned its tax collectors in four of the five counties.[11] In Aweil East, the SRA has gone further to establish a tax office at the county headquarters' main market.

In Unity and Warrap, small improvements were also documented. In Unity, since 2010, capacity of finance officers seems to have improved, related in part to BRIDGE trainings and on-the-job technical assistance for finance officials in the MOF, and in part due to the addition of five reportedly trained national level tax collectors seconded to the state. Compared to 2010, tax rules and procedures appear to be in place to a greater extent, though implementation of these procedures remains a major challenge. Additionally, a State Revenue Authority was established in the state around the time of assessment.[12] In Warrap, there are now tax collectors from the state in all counties, though tax offices still remain limited to Tonj North and Twic counties.

Along with these improvements, major challenges, such as harmonization of tax collection, untrained tax collectors and improper remittance of tax collected, remain. In all states, it is not yet fully clear which taxes are collected by which level of authority. In Unity, for example, both local and state government deploy their tax collectors to the same market presumably to collect the same taxes. Related to tax harmonization issues is the challenge of untrained staff. In Unity, for example, while state level MOF staff are clearer on tax policies and procedures, untrained tax collectors often do not fully understand which taxes they are supposed to collect and, as noted in Unity, this can result in collecting taxes meant for collection by other levels of government. In Warrap, some tax collectors have received training from BRIDGE and UNDP, but many current staff still lack necessary tax collection and accounting skills. Additionally, though English is the official language of the government of South Sudan, many officials are Arabic speakers, and do not have the command of English needed to fully understand and utilize the financial forms and procedures (which are all in English). In NBG, staff capacity was also noted as an ongoing challenge, particularly related to the SRA's new computerized tax system. Currently there are only three personnel, including the SRA Commissioner, who know how to use the system.

Additionally, noted in interviews for this assessment and through BRIDGE on-the-job technical assistance trainings across all states, are improper tax remittance practices. Often, tax collections are used either for authorized purchases or by tax collectors who take their salaries from their collections, before it is remitted to the chest for proper accounting. Remittance of

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[9] Unity state recently established a State Revenue Authority, but this was reported to have happened only in July 2012 (the Unity assessment was completed in September) and the functionality of this institution is unknown. In Warrap, the 2011 assessment noted plans to establish an SRA, but this has yet to materialize.

[10] The initiative to register all tax payers in the state has since been halted by the RSS Ministry of Finance and Economic Planning (MOFEP) due to revenue centralization directives.

[11] The SRA has its own tax collectors, in addition to county tax collectors, in Aweil North, Aweil West and Aweil South Counties. In Aweil Center County, only county tax collectors are in place.

[12] The Unity SRA was established on 1 Jul 2012.

taxes collected between levels of government is also either not taking place, or taking place to a minimal extent due to a lack of trust between each level of government. In NBG, for instance, despite the presence of SRA tax collectors, revenues are often not remitted to the state; financial forms recording the collections may be filled properly, but when it comes time to remit, only the forms are sent to the SRA and not the actual revenues. Lastly, use of tax collections, if they are remitted to the state MOF, remains unclear. In NBG, the SRA noted that after revenues are submitted to the MOF, revenues are often withdrawn when there is a budget deficit, but revenues are not spent according to budget provisions.
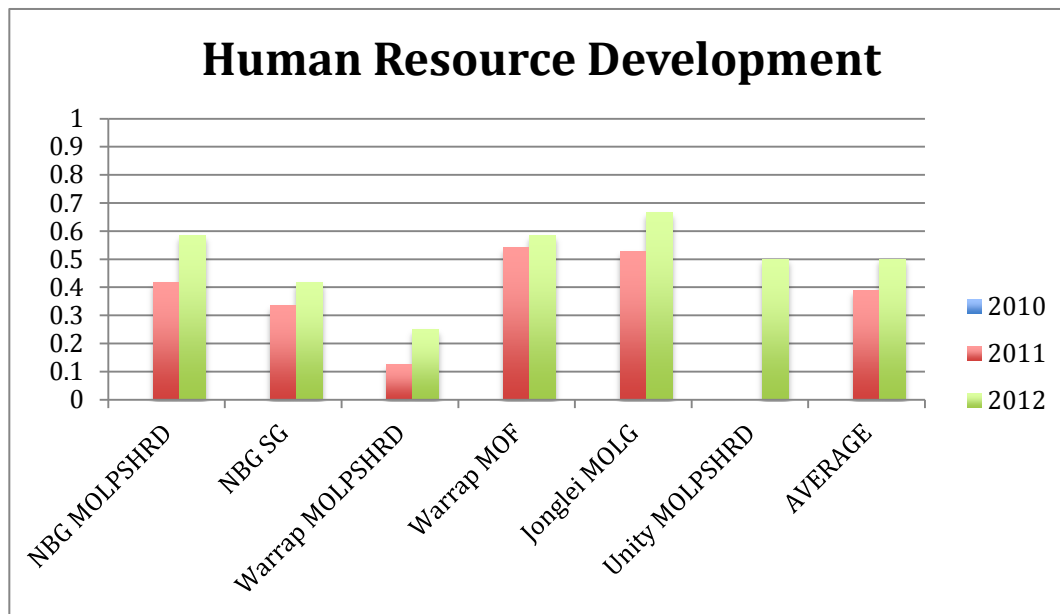
Human Resource Development

Figure 7: Human resource development indexes for all state institutions assessed, 2010-2012[13]

Consistent with last year's results, the more established ministries of MOF in Warrap and MOLG in Jonglei remained strongest. Primarily, the small improvements in these two ministries were a result of improved staff capacity to carry out their responsibilities, which helps the ministries better carry out their core mandates. In the NBG Office of the Secretary General, as a result of the adoption of the Council of Ministers (COM) Handbook, procedures and processes are clearer. In addition, the Office of the SG now has an organizational chart. Balancing these gains, each ministry and Office of the SG still do not have written mandates for all directorates, merit-based promotions generally do not exist in practice, and specifically for the NBG Office of the Secretary General, vacancies remain, primarily due to a government-wide freeze on recruitment due to austerity measures.

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[13] Index scores for 2010 do not appear for two reasons. First, all state MOLPSHRDs were established in 2010 not long before this assessment was completed, and as new ministries without a clear mandate, these institutions were assessed at zero. Other entities assessed in HRD specifically requested BRIDGE to support them in this area in 2011, and thus baseline information was collected in 2011.

Among the state MOLPSHRDs assessed, each ministry is making small strides towards fulfilling its wider mandate. When the MOLPSHRD was created in 2010, labour law compliance and management was the most tangible area of work, and especially because the Directorate of Labour existed prior to the creation of MOLPSHRD, labour compliance and dispute management were the primary functional areas of these ministries. Today, the NBG MOLPSHRD has taken some concrete steps to move beyond their formerly limited role. In addition to establishing it's own organizational chart, having departmental mandates in writing and description of the role each department plays in the wider context of the ministry (each of which have been supported by BRIDGE), the ministry has begun to implement its Human Resource Development mandate this year by conducting a human resources assessment in all ministries to identify talented employees in need of further training. The ministry has also begun to screen state ministry employees in an attempt to curb the practice of state line ministries hiring employees without the involvement of the MOLPSHRD. Furthermore, in NBG, as well as to a certain extent in Unity, systems for merit-based promotions are beginning to hold more value. In both NBG and Unity, though staff appraisals are not yet regularly carried out, promotions based on skill level and qualifications, tied to the trainings staff attend, as well as recommendations, are recognized as primary avenues for promotion. While BRIDGE support in terms of technical support was limited in 2012, BRIDGE-constructed office spaces for NBG, Unity and Warrap MOLPSHRDs all began to be utilized this year, providing the needed space to operate and realize these improvements.

Chief among the challenges experienced by these ministries is staff capacity. For example, while each state MOLPSHRD has functional statements and directorate mandates, not all staff understand these mandates. Additionally, filling vacancies and recruiting qualified staff, particularly in Warrap and Unity, remain a major challenge. In Unity, there are four directors and deputies, but there are no inspectors due to lack of funds. In Warrap, two Director positions and two grade nine positions remain vacant.

State Governance Analysis

Northern Bahr el Ghazal

In 2012, as with all states, NBG was affected by the 'austerity measures', limiting significantly government's operations. Further, the proximity to Darfur region exposed the State to insecurity, especially at the height of the tension with the Sudan. Also like other states, NBG experienced a surge in returnees from the north, receiving an average of 15,000 persons every month between April and September 2012. Together with NGOs, already scarce state resources were channelled towards this humanitarian crisis. The resettlement and reintegration of returnees became the key priority. Delays experienced in the passing of the State Budget, due to conflict between the Executive and the State Legislature also significantly affected the smooth functioning of the State and County governments.
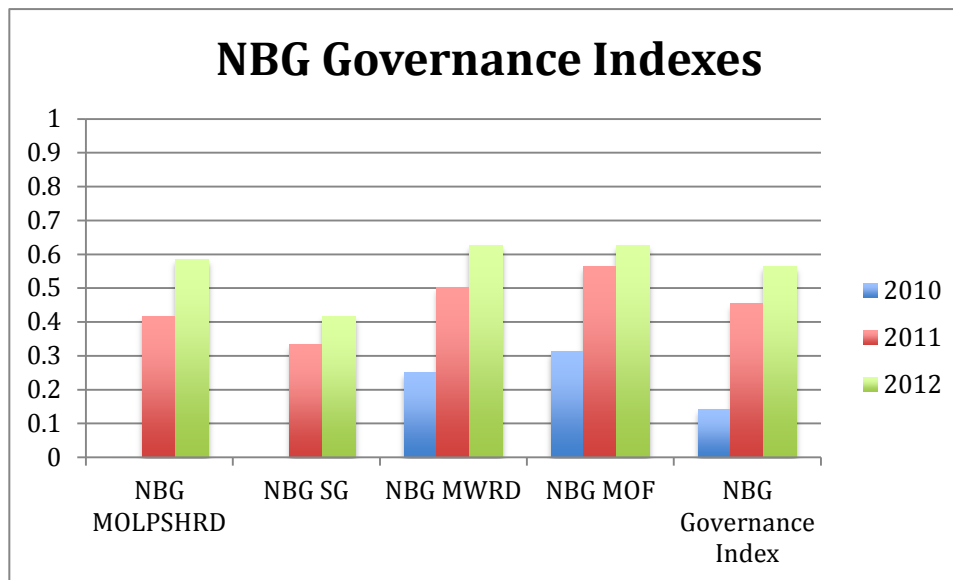

Figure 8: State-wide governance indexes for Northern Bahr el Ghazal, 2010-2012

Though improvement from 2011 to 2012 was not as significant in comparison to the previous year, ministries assessed in NBG have all improved. Of particular note are the improvements in the NBG MOLPSHRD, as it is making headway moving beyond its former limited role enforcing labour laws to fulfill its wider mandate of human resource development, such as through identifying highly qualified staff and training needs for all state ministries. Additionally, this year the NBG MWRD has established a state-level water resource database to aggregate data collected on county level water points and their functionality. While only established in 2012, as this database becomes more functional, it will not only have a significant impact on creating plans and budgets that better represent the needs of communities, it is a concrete step towards eventually being able to effectively track water points and maintenance needs in order to effectively allocate resources to maintain existing water points.

Challenges related to staff capacity remain, though this is a long-term issue that will need consistent support over the years to fully address. As in other states, austerity measures were consistently mentioned as a major challenge that hampers each ministry's ability to not only implement its plans, but also to address issues related to staff capacity. Most ministries mentioned having plans to train their own staff, but budget limitations have not allowed these

plans to come to fruition. As a result, ministries in NBG remain reliant upon NGOs and other development partners to train their staff and in a broader sense, achieve their mandate.

Unity

The standoff between Sudan and South Sudan and sporadic bombing incidences that nearly brought Sudan and South Sudan to the brink of war was played out largely in Unity State, given its proximity to the Sudan and key oil fields. During 2012, communities in Unity State experienced severe hardships. The closure of the border with the Sudan affected availability of good and market prices of commodities soared sky-high. Further, the closure of oil production facilities affected the flow of resources to Unity State, which was set to benefit from proceeds from oil revenues.[14] Coupled with this loss of income, the Unity State Government had to channel its resources to security operations in the state. Naturally, this negatively impacted government operations. Until the time of this assessment, the State Government had little resources to pay salaries and wages of its State Civil Servants. With an unpaid civil service, increased cost of living and the threat of war, the performance of the State Government was severely curtailed.
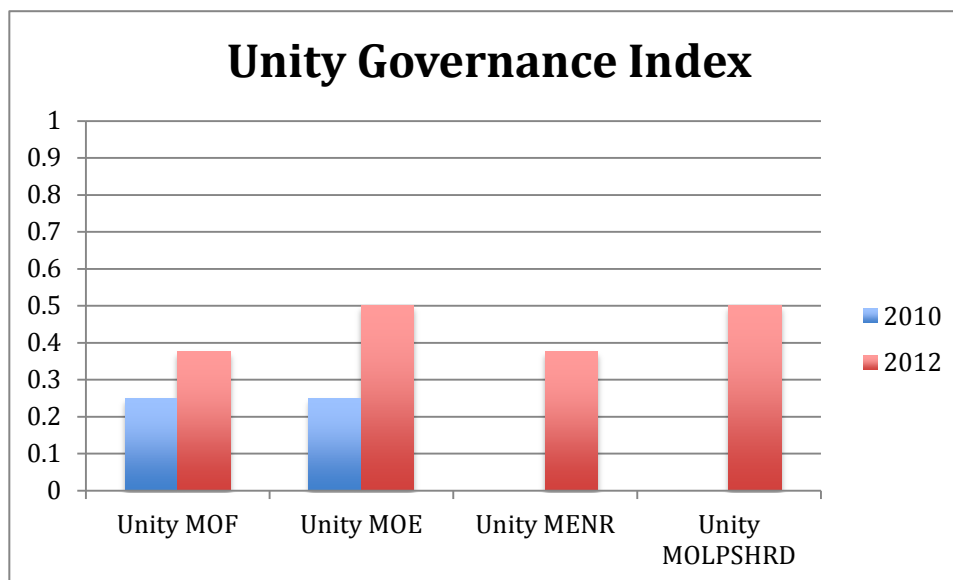
Figure 9: State-wide governance indexes for Unity, 2010 and 2012

Within this context, Unity, the greatest gains over the past two years have been seen within the MOLPSHRD. Newly created in 2010, most necessary structures are in place, such as the ministry functional statement, directorate mandates, establishment list, organizational chart, and job descriptions and their development was supported by BRIDGE (in the past through direct

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[14] Oil revenues were set to be divided in such a way that 2% was given to the Unity State Government and 3% to the local communities.

coaching for the MOLPSHRD and more recently through the COM Handbook training, which helped clarify mandates and core functions). The MOGEI has also made significant gains in standardizing its processes regarding planning and budgeting, as well as including consultations with county officials and consulting existing education databases. It is worth noting that while planning and budgeting support from BRIDGE focused on clarifying procedures and processes, but UNICEF provided logistical and other support for consultations with county officials.

As in the other states, the ability of each ministry to implement their plans due to staff capacity and austerity measures continue to be a major challenge. Not only do these challenges affect a ministry's ability to fulfill its mandate, but also affects the extent to which cross-cutting governance and administration systems function properly.

Warrap

Warrap State, which shares a border with the disputed Abyei region, was severely affected by the stand off between Sudan and South Sudan. Just as in NGB, Warrap received huge inflows of persons displaced by the conflict in Abyei, and returnees from Sudan. Significant state resources were channelled towards the humanitarian crisis between March and September. Further, conflicts associated with cattle raiding in counties bordering Unity State led to diversion of State resources to resolve these conflicts. Further, the austerity measures instituted by the GOSS triggered a revision in the State Government, with Government Ministries being reduced from thirteen down to ten, and the Governor's pool of advisors being trimmed down to only three. Services delivery directly through Ministries, and through County Governments was severely constrained due to the stringent budget. Further, the revision of budgets periodically with a unidirectional downward trend led to continual uncertainty in execution of government activities.
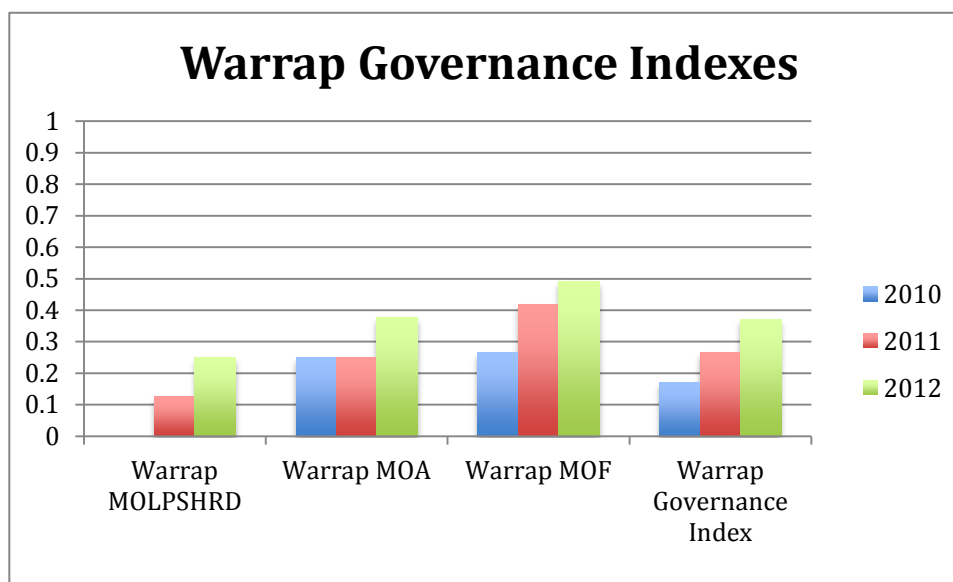
Figure 10: State-wide governance indexes for Warrap, 2010-2012

In Warrap, steady progress has been seen across the past three years. Particularly for the MOA, who, during the assessment in 2011, were participating in a BRIDGE planning and budgeting training, appear to be reviewing relevant goals and past performance to a greater extent. Consultations are also made with county officials, which was not apparent through the first two years of assessment. Another improvement worth noting is with the Warrap MOLPSHRD. In previous years, lack of understanding, especially at higher levels, of the potential positive impact of HRD initiatives hindered progress. This year, job descriptions were developed for some positions, such as for the Director General and Directors, which represents an improved understanding and value. Compared to other states, however, the ministry is still limited in its focus on labour compliance, specifically regarding filling vacancies and managing leave applications, and does not appear to have made strides to fulfill its wider mandate of developing human resources within the state.

Though staff skill levels have improved, particularly noted for the MOF, the ability to improve staff capacity further and recruit qualified staff remains a major challenge. Moreover and again similar to the other states, austerity measures were an often cited reason why ministries could not fully implement their plans to meet better meet their mandates.

Jonglei

Jonglei State experienced severe flooding between December 2011 and April 2012. Further, insecurity rose to astronomical proportions, particularly for Pibor County, with many communities being internally displaced. The increase in rebel activities led to diversion of state resources from productive sectors to support security operations. The State Government was left to deal with the insurgence of rebel activities for protracted periods of time, until the national government intervened. This depleted state funds, leaving very little resources for development in an already fiscally austere environment. Further, negative international reporting on human rights (abuses) and the operation of the armed forces in the State triggered a temporary fallout between the Jonglei State Government and international humanitarian organizations in particular, and NGOs in general. Tied to this trend and the on-going conflict, material and humanitarian support to communities in Jonglei State has remained limited. Although government institutions remained functional by and large, their activities were limited due to shortage of operating funds, and the suspension of capital expenditures. Insecurity curtailed the efforts of State Government to engage communities in all the eleven counties of the State. Similarly, the work of county officials was limited.

Jonglei Governance Index
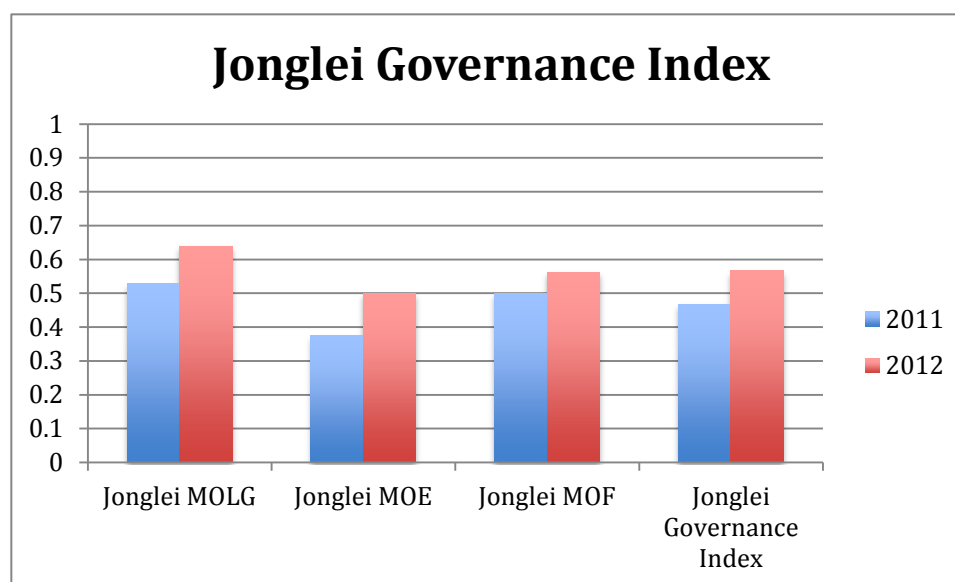
Figure 11: State-wide governance indexes for Jonglei, 2011-2012

Compared to other assessed ministries, Jonglei MOLG, assessed across multiple functional areas, improved to the greatest extent this year. Small improvements in staff capacity, especially in financial management and planning and budgeting processes, were the primary sources of improvements. While there are still not enough skilled staff to cover core functions, according to the ministry, some staff now possess broader technical skills. The MOGEI also improved this year, mainly due to its ability to follow the annual planning and budgeting processes.

Challenges in Jonglei again mirror the other states, though staff capacity in the functional areas assessed was not as strong of an issue as austerity and budget execution. Each ministry is struggling to implement its plans due to lack of funds, and related to this, funds often do not match the budget. Faced with austerity, budgets are often not spent as originally planned, which leads to expenditures that do not align with the budget. Additionally, proper oversight mechanisms, such as BECs, do not yet exist.

Conclusion

Governance Index Comparison

Figure 12: Governance index compared by state from 2010-2012

In 2012, the reality of gaining independence and fully managing these and other government systems as an independent nation has come to the forefront. The importance of institutional functionality has also been emphasized nationally this year with the release of the South Sudan Development Plan, where government p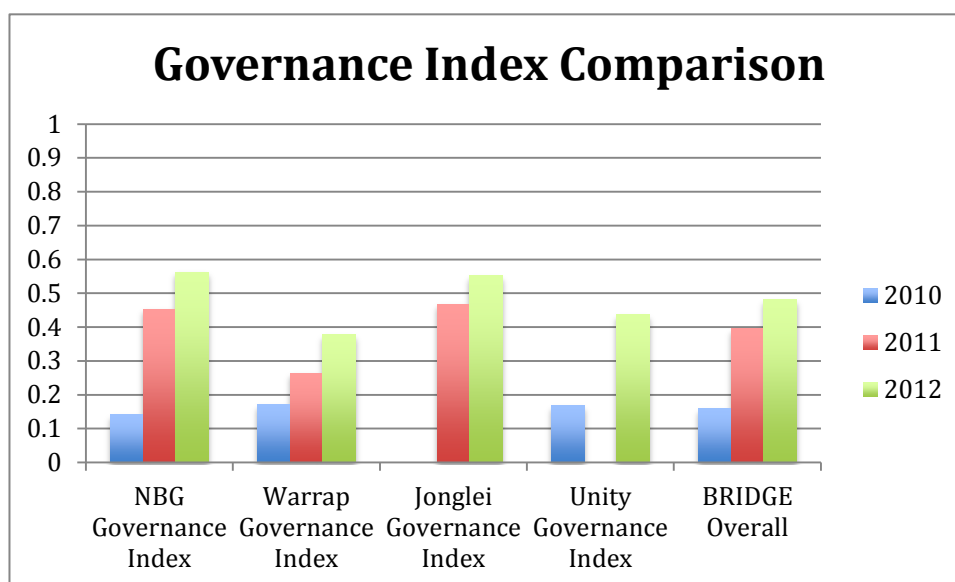erformance was presented as a key priority area. While governance systems, processes and procedures have been laid out, government institutions are now faced with the realities of implementation. For instance, the realities of adjusting the budget cycle and carrying it out within established timeframes has been a particular challenge. In addition to these challenges, political decisions, such as the shut-off of oil production due to unresolved disputes with Sudan have presented a unique challenge, negatively affected all state and local government institutions ability to function, as well as their ability to deliver services to communities.

Overall, within the ministries and functional areas assessed, there have been improvements each year, though to a lesser extent in 2012 as compared to 2011. Additionally, contributing to the slowing rate of change is the nature of the change that is being pushed and adopted each year. From 2010 to 2011, for example, the task ahead of the ministries and BRIDGE was to introduce or refine systems, especially for planning and budgeting and financial management. Accordingly, in these years, as these systems were implemented, there was a relatively significant increase in ministry functionality in the areas assessed.

In 2012, the task has become more focused on refining these systems so that all aspects are in place and fully functioning (and could continue that way without BRIDGE support). The focus on refinement by itself may have led to comparatively more nominal improvements than previous years, but major challenges, such as austerity, also slowed progress significantly. Without exception, each ministry and functional area struggled with the realities of austerity. Within the annual planning and budgeting process, plans were created with logistical and technical support from BRIDGE. Budgets, however are only allocated for salaries and to a limited extent for operations costs resulting in plans not matching budgets and community priorities not met. ON

the whole, this undermines the purpose of participatory planning and discourages planners and community members to fully engage in the process. Within financial management, while usage of financial forms to record ministry transactions has improved, expenditures on the whole do not match the budgets. Improper coding and the absence of mechanisms like Budget Execution Committees are significant factors, but the environment of austerity also plays a role. Without enough state or local government revenue to fill budget gaps, in order to meet obligations, as noted in the Unity MENR, funds may be funneled through various incorrect budget lines.

Another challenge that began emerging this year is the harmonization of the systems across BRIDGE supported functional areas. Throughout the past three years, governance systems have been implemented and begun to improve in their functionality. The next hurdle that has begun to emerge is ensuring the systems are functioning together as a whole. Each functional area supported by BRIDGE is connected, and thus needs to be treated that way so each process complements the others and can result in a functional state government able to govern and deliver needed services to its people.

In order to achieve this, strong executive leadership to create and sustain the "push factor" is a key ingredient that will be needed to reach the next level of functionality as well as harmonize governance systems so they can become integrated and mutually supportive. As highlighted in the Governance Effectiveness Survey, 2011, commitment of state officials, particularly executives, was a key factor in improved ministry functionality, and continues to play a strong role this year. Both NBG and Jonglei, with highest levels of functionality in the areas assessed, for example, operate in very different environs, but also share some characteristics. Within the state ministries, while both states struggle with staff capacity issues as in other states, they have also made strides to improve their systems of governance. In Jonglei, for example, the MOLG established a Sector Coordination Office to, in part, more effectively coordinate the planning and budgeting process and county-state interactions. In NBG, it is the only state assessed that has a functional SRA. Each initiative took both political leadership and commitment for these institutions to become a reality and represent that "push factor" needed for further state development and system harmonization. While BRIDGE's COM training took an important step toward helping top state officials and ministries act as a unified team, the "push factor" needs to be further cultivated in each state in order for the systems supported by BRIDGE to become fully functional and mutually support improved governance and service delivery.

Annexes

ANNEX I: Northern Bahr el Ghazal Assessment

Northern Bahr el Ghazal
Office of the Secretary General

I. MANDATES AND CORE FUNCTIONS	FY2011 Baseline	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	2	2.5	3	3.5
- What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate?	0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used.			
Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited.				
Baseline: Core functions are operational, but there is no official, written, organizational chart or functional statement for the SG Office. While the Secretary General and his Directors understand their roles and responsibilities from experience, there is a lack of understanding of their respective mandates from subordinates to the Directors. The SG Office is also currently understaffed (not all Director positions have been filled), and many existing staff have low capacity. As a result, departments do not always achieve their mandates. For example, the Office of Resolutions lacks qualified staff, therefore the documents they produce are of low quality. Currently, the governor has approved the hiring of two additional qualified staff to fill the gap, but they have not yet been hired.				
FY 2012: This year, the BRIDGE supported Council of Ministers (COM) Handbook was adopted, and it gave clearer written guidelines for the COM procedures and processes. This handbook, followed by training, has helped the SG office to better support the COM and carry out its overall function/mandate. The office of the SG now has an organizational chart, but some directorate/department mandates are not yet in writing. Some positions also remain open due to budget limitations and inability of some applicants to meet the required qualifications.				

Northern Bahr el Ghazal
Office of the Secretary General

4. HUMAN RESOURCES - STAFF	FY 2011 Baseline	FY 2012 Target	FY 2012 Actual	FY 2013 Target	FY 2013 Actual
	.5	1	.5	1	
- Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received?	0 = Existing staff not fully capable of providing skills required of their positions. 1 = Majority of staff participating in training for technical skills. 2 = Staff members possess minimum technical skills required of their positions but still lack broader communication skills. 3 = Staff members possess complete technical skills required of their positions and majority participating in training for broader skills 4 = Staff possesses all skills including communication, leadership, team building, and management, along with a gender-balanced view of the role of women in government and society.				

Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited.

Baseline: The SG Office is understaffed and many staff do not have adequate capacity to accomplish tasks to the level the Secretary General desires. Some staff have received training, such as management training from UNDP. Some departments are in need of additional management skills trainings, among others. UNDP provided management training to some staff in the past.

FY 2012: Some staff possess moderate technical skill to carry out their responsibilities, but they are still in need of management skills. There are internal mechanisms set-up to train staff, but there is a lack of funding to carry out trainings. In the absence of funding, NGOs are expected to train staff. Through NGOs, some staff have received basic computer training and management trainings.

Northern Bahr el Ghazal
Office of the Secretary General

5. HUMAN RESOURCES - SYSTEMS	FY 2011 Baseline	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	1.5	2	1.5	2
- Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out?	0 = No formal personnel systems (job descriptions, recruitment and hiring procedures, etc.) exist 1 = Some, but not all necessary personnel systems exist. 2 = Virtually all necessary personnel systems are put into practice (written procedures, recruitment practices in place and in operation, etc.). But little or no recognition of employee performance. 3 = Performance (merit) beginning to be recognized formally. 4 = Formal personnel systems are institutionalized, understood by employees, and redress can be pursued. Formal performance appraisal system in place with provisions for merit-based rewards and promotions.			
Notes on Baselines/Targets: BRIDGE support in FY2012 will be limited.				
Baseline: MOLPSHRD has written guidelines and procedures on recruitment and hiring (an act from the governor). While these procedures are currently put into practice, everyone is not aware of the procedures. When the SG needs additional staff, he tells the MOLPSHRD and the requirements of the positions. For current staff, there are no written job descriptions and staff have not been evaluated (the SG has never seen an evaluation). The SG wants to develop the evaluations (and job descriptions) within his own office instead of relying solely on the MOLPSHRD for these things. However, these things have not yet been implemented.				
FY 2012: Formal recruitment and hiring procedures remain in place, though not all procedures are written or fully put into practice. Some staff are aware of the procedures, but not all understand them. Staff do not have written job descriptions, and there is no promotion or merit-based system in place.				

Northern Bahr el Ghazal
Ministry of Labor, Public Service, and Human Resource Development
(MOLPSHRD)

MANDATES AND CORE FUNCTIONS	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	0	2	1.5	2	2	2.5
- What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate?	0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/ structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used.					

Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited.

Baseline: The ministry is newly established and its structures and specific mandate are still under deliberation.

FY 2011: The functional statement for the ministry is incomplete, but does provide some guidelines. An organizational chart exists as a result of BRIDGE support, but the ministry is not yet fully staffed. Each directorate has its mandate in writing, and although these mandates are always emphasized in staff meetings, some staff still do not fully understand them. In total there are seven directorates, but current operations are only concentrated in four (public service labor, human resource development, and administration & finance). The directorates of pension, establishment and one other remain inactive. As a result of inadequate staffing and low standards, directorates and departments do not always achieve their stated mandate.

FY 2012: The Public Service Provisional Act 2011 is the ministry's guiding document on its core responsibilities and mandates. While core functions have been put into place, there are challenges in fully implementing them. There is an organizational chart describing all the departments, but all department heads are 'acting.' (Sufficient justification for this status was not given.) Each department has its mandate in writing, along with a description of the role the department plays in the context of the wider ministry, but not all staff understand these mandates. Despite this limited understanding, some departments are making strides to achieve their mandate. As an example, departments have made progress on unifying government employees. An HR assessment was also conducted for all ministries to identify talented employees who are in need of training.

Northern Bahr el Ghazal
MOLPSHRD

HUMAN RESOURCES - STAFF	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	0	2	1.5	2	2	2
- Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received?	0 = Existing staff not fully capable of providing skills required of their positions. 1 = Majority of staff participating in training for technical skills. 2 = Staff members possess minimum technical skills required of their positions but still lack broader communication skills. 3 = Staff members possess complete technical skills required of their positions and majority participating in training for broader skills 4 = Staff possesses all skills including communication, leadership, team building, and management, along with a gender-balanced view of the role of women in government and society.					

Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited.
Baseline: Ministry was created in 2010.
FY 2011: Staff are not up to date on technical skills, and there are not enough skilled staff to cover all core functions. The ministry is still new and it is still working on clarifying its mandate. A management and human resources training was initiated by RSS (funded by DFID) and there have also been financial management trainings by UNDP and Sudan BRIDGE. Trainings are brief though and longer trainings are needed for people to fully understand the material. An internal training team exists to conduct trainings, but internal trainings have not been carried out due to limited resources.
FY 2012: Staff have some technical skills, but not enough to carry out their work efficiently. Broader skills have been supported by BRIDGE and many have attended BRIDGE trainings. There is a training-of-trainers (TOT) mechanism within the ministry, but implementation is hampered by a lack of funding. Most trainings are from NGOs, such as BRIDGE, and have included English Language Training, computer training, Human Resource Development (HRD) training, and leadership and management trainings.

Northern Bahr el Ghazal
MOLPSHRD

HUMAN RESOURCES - SYSTEMS	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	0	2	2	2.5	2.5	3
- Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out?	0 = No formal personnel systems (job descriptions, recruitment and hiring procedures, etc.) exist 1 = Some, but not all necessary personnel systems exist. 2 = Virtually all necessary personnel systems are put into practice (written procedures, recruitment practices in place and in operation, etc.). But little or no recognition of employee performance. 3 = Performance (merit) beginning to be recognized formally. 4 = Formal personnel systems are institutionalized, understood by employees, and redress can be pursued. Formal performance appraisal system in place with provisions for merit-based rewards and promotions.					

Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited.
Baseline: The ministry was newly created in 2010.
FY 2011: A human resource system, including written recruitment and hiring procedures, exists and are in practice. Although some staff know their mandate and primary tasks, written job descriptions are still under development. Promotions are based on performance and education background, but are carried out by the establishment directorate of the ministry, which is currently not very active.
FY 2012: There are formal recruitment and hiring procedures in place based on qualification and as laid out in the Public Services Provisional Act 2011. Despite the procedures, some ministries still recruit illegally. Screening is now being conducted to remove such illegally hired employees. MOLPSHRD employees understand these procedures, but not the staff of other ministries. Staff within MOLPSHRD have written job descriptions. Staff appraisals are not being carried out, but staff are sometimes promoted based on recommendations made by higher authorities or through attending workshops/trainings. Merit based rewards and promotions are based on staff attending certain trainings or workshops that focus on gaining knowledge needed for their position.

Northern Bahr el Ghazal
Ministry of Finance (MOF)

FINANCIAL MANAGEMENT	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	1.5	3	2.5	3	2.5	3
Is there a written budget for how money will be spent? Is there a work plan that goes along with this budget? Is there a financial management system in place? Do you have skilled staff to cover all of your core functions?	0 = No budget for Ministry administration or programs. 1 = Basic Ministry budget and financial management system exists. 2 = Ministry staff able to develop annual budget. Sufficient number of staff skilled in financial management. 3 = Financial management system integrated with government-wide FMIS. 4 = Actual Ministry expenditures within 10% of budget.					

Notes on Baseline/Targets:
Baseline: While there is a written budget and a work plan that corresponds to the budget, the Ministry's lack of skilled staff, especially in the financial management and planning and budgeting skill areas, hinders its ability to fully carry out ifs functions.   The MoF has a computerized financial management system that is being piloted in NBG.
Targets: BRIDGE will continue to build the capacity of the MoF particularly as it relates to financial management, planning and budgeting, accounting, and auditing so that it can fully carry out its necessary functions. The computerized financial management system puts the MoF on the road to being fully integrated with the government-wide FMIS.
FY 2011: There is a written budget, associated work plan, and the computerized FMIS system is currently in use, although it is not being utilized to its full extent. There is no evidence that FMIS reports are used to assess Line Item Budget execution, monitor performance, forecast expenditures, and verify available funds. FMIS reports are only used to assess line item balances prior to commitment of funds/approval of expenditures. There are skilled staff, but they require additional training to effectively implement the financial management systems and to improve the overall annual budgeting process. Skill levels have improved in the past year in several key areas, such as recording and processing transactions, record keeping, time management and compliance with financial reform policies. However, additional refresher courses and on-the-job trainings are needed. Specifically regarding the FMIS, additional trainings are needed for Controllers and Directors of Accounts on available funds verifications and budget execution account analysis. Several reform initiatives have also been accomplished this year, including payroll automation, increased use of the centralized payment system, FMIS, and adoption of the 2011 annual budget.
FY 2012: There is a written budget, procedures are being followed and money spent is documented and associated with the budget. The FMIS system is still in use, and for example, payment orders are written using the computer system. Taxes are collected by the State Revenue Authority (SRA) and then deposited into the government account. When money is deposited, the SRA informs the Director General. Revenues are withdrawn when there is a budget deficit, but there is no rule in place to guide its usage. There are skilled staff to cover core functions, but more training is needed for staff to carry out their functions efficiently, particularly within financial management. Since last year, the general

skill level has not changed significantly, but there is an improvement in utilizing the FMIS computer system.

Across ministries, financial management guidelines are in place and there is a budget act. No capital expenditures are matched or tracked against the budget. Some ministries support operations through petty cash each month and that is matched against the budget, but other ministries use petty cash as personal money, which is attributed to a lack of knowledge in financial management.

Northern Bahr el Ghazal
MOF

PLANNING AND BUDGETING	FY 2011 Baseline	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	2	2.5	2	2.5
1. Does the entity have a budget plan that conforms to the GoSS guidelines? 2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases? 3. Are budget plans complemented by work plans? 4. Can the entity demonstrate a correlation between the budget and actual expenditures? 5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)	0 = The entity has no standardized process for annual budget planning. 1 = There is a process for annual budget planning, but it lacks some important elements. 2 = There is a standardized process for annual budget planning that includes most important elements. 3 = There is a complete, standardized process for annual budget planning that is consistently followed. 4 = There is a complete, standardized process for annual budget planning that is consistently followed, and that includes a mechanism for incorporating input from the public.			

Notes on Baseline/Targets:
Baseline FY 2011: There is a standardized process in place, starting with stakeholders consultations, consultative meetings with agencies regarding ceilings, compliance with guidelines and funding priorities. Director Generals, Directors of Planning & Budgeting, County Planning Officers, County Executive Directors, NBOs, UNDP, Chambers of Commerce, the Private Sector (Trade Union) and Teacher Associations are involved in the process. The MOF coordinates this process, and mentors three planners and finance personnel who are deployed to the ministries. The Ministry is familiar with GOSS guidelines to the extent that it concerns the MOF (budget ceilings, reporting procedures, transfer requirements, use of free balance system, petty cash advances, payment procedures and accountability). Expenditures are tracked

and matched against the budget to the extent that available funds are confirmed before approval is given for additional expense or commitments.

FY 2012: While RSS guidelines are known, including budget and item codes, the planning & budgeting process is not always implanted the same from year to year. Winrock and UNDP usually help the SMOF, and changes in procedures or guidelines come from RSS. For example, this year RSS released new budget codes and the above-mentioned entities supported the MOF to implement the changes. The process does include a review of relevant goals and consultation of known data, but there is no review of past budget performance because the state overuses the budget. For the MOF, counties and state ministries are involved in the planning & budgeting process. Counties are believed to be the representatives of communities. MOF assists other ministries in the process by disseminating guidelines, circulars and at times, call the Directors for Planning & Budgeting from all ministries to brief them on the process.

Financial management guidelines are in place and there is a budget act. No capital expenditures are matched or tracked against the budget. Some ministries support operations through petty cash each month and that is matched against the budget, but other ministries use petty cash as personal money, which is attributed to a lack of knowledge in financial management.

Northern Bahr el Ghazal
MOF/
State Revenue Authority

TAX ADMINISTRATION	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	1	2	2	2.5	2.5	3
Is there a tax administration system in place? Are there written rules and procedures on how these funds are to be used or passed on to the state fiscal body? How are the funds accounted for in the budget? Do you have skilled tax collectors?	0 = No formal tax administration systems exist 1 = Some, but not all necessary tax administration systems exist. 2 = Virtually all necessary tax administration systems exist, but not all are put into practice. 3 = Tax administration systems exist and are regularly put into practice. 4 = Tax administration systems exist and are put into practice. Tax revenue properly accounted for in the budget.					

Baseline: The rules and procedures for tax collection are not consistently followed and no formal system currently exists. There are no skilled tax collectors, which hinders the MoF's ability to carry out one of its core functions. However, there is progress: The State Revenue Authority is already formed and the commissioner has been appointed. Also, the County Revenue Offices are being put in place with the appointment of a focal person for tax collection.

FY 2011:
The tax administration system has been put in place, although with a few remaining gaps. The Revenue Authority, a semi-autonomous body with its own systems and structures, has been established through law. County offices in all counties except Aweil Center and Aweil South have been established. In Aweil Town, 75% of taxpayers have been given tax identification numbers as a result of public awareness campaigns and other efforts, but no registration has taken place outside the town. Registration of taxpayers, however, is currently suspended until the new computerized tax system is launched in September 2011. This system will not only consolidate taxpayer information, but also for tax collectors. Although the system is to be launched in September, there is currently no system to monitor the taxpayers registered in the system, and the Revenue Authority still needs to recruit and train people to run the system.

Another remaining challenge is training and recruiting skilled tax collectors. The Revenue Commissioner stated the need for a streamlined, longer-term, county-based training for tax collectors. The only written tax procedures are in the form of the Tax Procedure Act, but this is very generalized guidance, and tax collectors primarily act based upon experience.

FY 2012: The State Revenue Authority (SRA) has implemented the computerized Integrated Tax Management System, and there are also laws and policies in place such as the Tax Income Act, Revenue Act and Tax Procedure Act. County offices are also currently operational. Procedures and rules are written, and state once taxes are collected they are deposited to the SMOF account by the collecting agent. The funds are only accessible by the SMOF. When money is deposited, the SRA informs the Director General of the MOF. Revenues are withdrawn when there is a budget deficit, but there is no rule in place to guide its usage. The

SRA has an annual budget for its operations and this is allocated by the SMOF (there are no funds outside the budget).

There are only two personnel who know how to use the computerized tax system plus the SRA Commissioner. The system has 2 passwords, one for the staff and the other for the commissioner. The SRA Commissioner has repeated it many times that they have insufficient and unqualified staff to use the system. However, majority of the staffs are not qualified. Staff have been trained mostly by BRIDGE and to some extent UNDP. The Rwandan government has also offered scholarships to tax collectors for training, and the SRA Commissioner sent some staffs to Rwanda in June.

Only Aweil East County has a tax office at the county head quarters' main market (Wanyjok) where the county and SRA tax collectors report to the chairperson of Revenue Committee. Aweil North, West and South Counties have no tax offices but have both county and SRA tax collectors who report to the county finance office. Aweil Centre County has no SRA tax collectors, only the county tax collectors. Only one market in Aweil Center (Barmayen Payam Market) is active and revenue collected there is reported to the county finance office in Aroyo.

All tax payers in the state were initially registered by SRA and issued with TIN (Tax Identification Numbers) but this has been stopped by the National Ministry of Finance and Economic Planning as a result of revenue centralization directives which stop states from collecting most revenues especially sales tax. It is now upon the Central government to registered the tax payers.

Northern Bahr el Ghazal
Ministry of Water and Rural Development

(Department of Rural Water formerly housed in the Ministry of Physical Infrastructure)

PLANNING AND BUDGETING	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	1	2	2	3	2	2.5
1. Does the entity have a budget plan that conforms to the GoSS guidelines? 2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases? 3. Are budget plans complemented by work plans? 4. Can the entity demonstrate a correlation between the budget and actual expenditures? 5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)	0 = The entity has no standardized process for annual budget planning. 1 = There is a process for annual budget planning, but it lacks some important elements. 2 = There is a standardized process for annual budget planning that includes most important elements. 3 = There is a complete, standardized process for annual budget planning that is consistently followed. 4 = There is a complete, standardized process for annual budget planning that is consistently followed, and that includes a mechanism for incorporating input from the public.					

Notes on Baseline/Targets:
Baseline: 1 = There is a process for annual budget planning, but it lacks some important elements.
FY 2011: There is a standardized process for annual planning and budgeting that is followed, but implementation is still difficult givens staff capacity. Staff need more training to fully understand it. County Commissioners, Payam Administrators, and Boma administrators are involved in this process and they channel their plans through the local government, which is the gateway. Budgets are complemented by work plans, but at times the budget does not fit neatly with the work plan. As the work plan and budget is implemented, expenditures are usually matched against the budget.
FY 2012: In FY 2012, the Ministry of Water and Rural Development (MWRD) was established. Formerly, the Ministry of Physical Infrastructure (MOPI) housed the Department of Rural Water and thus the MOPI was the subject of the assessment. While a new ministry, departments have past experience in planning and budgeting while within the MOPI. There is a process in place for planning and budget, based on guidelines distributed by MOF, and it is followed consistently from year to year. Last year, however, the department/MOPI, did not

receive feedback from the MOF. Additionally, there is no review of relevant goals and objectives, though past performance is reviewed to correct present and future mistakes. A database office has also been established is now functioning, and there is also a planning officer in place. A budget also exists, but the budget does not follow the work plan. The current budget is based on the needs of the Rural Water Department housed in the MOPI before it was upgraded to a ministry, and no revised budget has been approved. While there are acknowledged gaps, the process is being corrected and the ministry has requested BRIDGE to intervene and support the process.

ANNEX II: Unity Assessment

Unity
Ministry of Labor, Public Service, and Human Resource Development (MOLPSHRD)

MANDATES AND CORE FUNCTIONS	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	0	2	NA	NA	2	3
- What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate?	0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/ structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used.					
Notes on Baseline/Targets: Winrock support to this area in FY 2013 will be minimal.						
Baseline: Ministry created in 2010 and the structure/mandate has not been determined.						
FY 2011: Due to insecurity, the assessment was not carried out in FY 2011.						
FY 2012: Ministry mandates were developed and core functions clarified following the BRIDGE Council of Ministers Handbook trainings. Extracted from the ministry mandate, directorates also have mandates. The ministry also has an establishment list and organizational chart, though not all positions are staffed. There are four directors and deputies, but no inspectors in the directorates due to lack of funds. Due to the limited staffing, core functions are not fully carried out. Directorates are achieving their mandates, according to the ministry, with the primary focus being on ensuring labour law compliance.						

Unity
Ministry of Labor, Public Service, and Human Resource Development (MOLPSHRD)

HUMAN RESOURCES - STAFF	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	0	2	NA	NA	1	1.5
- Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received?	0 = Existing staff not fully capable of providing skills required of their positions. 1 = Majority of staff participating in training for technical skills. 2 = Staff members possess minimum technical skills required of their positions but still lack broader communication skills. 3 = Staff members possess complete technical skills required of their positions and majority participating in training for broader skills 4 = Staff possesses all skills including communication, leadership, team building, and management, along with a gender-balanced view of the role of women in government and society.					

Notes on Baseline/Targets: Winrock support to this area in FY 2013 will be minimal.

Baseline: Ministry created in 2010 and the structure/mandate has not been determined.

FY 2011: Due to insecurity, the assessment was not carried out in FY 2011.

FY 2012: There are not enough staff to cover all core functions, and not all are skilled. Current staff do possess technical skills, but more trainings are needed for staff to fully carry out the responsibilities. Broader skills, such as communication and leadership do not exist to a great extent. Internal training plans for staff have been developed, but there are no funds to implement these trainings. NGO support has been sought, though unsuccessfully. This month, two establishment officers were sent to Juba to be trained on recruitment, promotion and contract offer procedures, as well as filing systems. Staff have also received the following types of trainings as well, including both national and international labor law, pension procedures and trainings on disciplinary procedures.

Unity

Ministry of Labor, Public Service, and Human Resource Development (MOLPSHRD)

HUMAN RESOURCES - SYSTEMS	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	0	2	NA	NA	3	4
- Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out?	**0 = No formal personnel systems (job descriptions, recruitment and hiring procedures, etc.) exist** 1 = Some, but not all necessary personnel systems exist. 2 = Virtually all necessary personnel systems are put into practice (written procedures, recruitment practices in place and in operation, etc.). But little or no recognition of employee performance. 3 = Performance (merit) beginning to be recognized formally. 4 = Formal personnel systems are institutionalized, understood by employees, and redress can be pursued. Formal performance appraisal system in place with provisions for merit-based rewards and promotions.					

Notes on Baseline/Targets: Winrock support to this area in FY 2013 will be minimal.

Baseline: Ministry created in 2010 and the structure/mandate has not been determined.

FY 2011: Due to insecurity, the assessment was not carried out in FY 2011.

FY 2012: There is a human resource system in place, with written recruitment and hiring procedures in place. Current staff also have written job descriptions. Staff performance appraisals are carried out on a quarterly and annual basis by giving the employee and their supervisors a form to go through. Staff are also evaluated by their supervisors at work and we receive recommendations from the supervisors. Recommendations and improved qualifications are the primary ways in which an employee is rewarded (step increase) or promoted.

Unity
Ministry of Finance (MOF)

FINANCIAL MANAGEMENT	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	1	2	NA	NA	1.5	2.5
Is there a written budget for how money will be spent? Is there a workplan that goes along with this budget? Is there a financial management system in place? Do you have skilled staff to cover all of your core functions?	0 = No budget for Ministry administration or programs. 1 = Basic Ministry budget and financial management system exists. 2 = Ministry staff able to develop annual budget. Sufficient number of staff skilled in financial management. 3 = Financial management system integrated with government-wide FMIS. 4 = Actual Ministry expenditures within 10% of budget.					

Notes on Baseline/Targets:

Baseline: The Ministry of Finance has a detailed, written budget document which contains a broad outline of what needs to be achieved, but not a detailed work plan. There is a system for the development of the annual budget, which includes state-level workshops and budget sector working groups. The MoF is responsible for compiling all the separate budgets for the state ministries and creating a state-wide budget. The MoF is currently developing a financial management system and currently has an internal audit system in place. However the internal audit system is weak and staff need additional training.

FY 2011: Due to insecurity, the assessment was not carried out in FY 2011.

FY 2012: There is a budget in place, but the MOF is using last year's budget plan because this year, the budgets are still with the Council of Ministers to be submitted to the State Legislative Assembly. The major challenge remains that State Spending Agencies do not submit accurate reports that match with their budgets. Operations money is used for salaries and some salaries are used for other expenditures. It has been noted, however, that after the Council of Ministers Handbook and financial management trainings were conducted by BRIDGE, there have been major improvements in expenditures and spending reports that are submitted to MOF.

Plans to complement spending agency budgets are occasionally in place, but as expenditures do not match the budget, they also do not match the plans. The creation of plans also varies across spending agencies and are not uniform.

There is a computerized financial management system in place for payroll. Financial managers were just trained by BRIDGE. Since then, the financial forms have been integrated into the computerized system, and officials are optimistic that all transactions will be reflected in the system. The only reports currently being produced are payroll reports. Monthly, quarterly and annual reports are based on cashbooks, receipts and pay sheets.

Staff are able to develop an annual budget, and because staff were just trained by BRIDGE, there have been many improvements in staff performance. No other training seems to have occurred for staff.

Unity
Ministry of Finance (MOF)

TAX ADMINISTRATION	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	1	1.5	NA	NA	1.5	2
Is there a tax administration system in place? Are there written rules and procedures on how these funds are to be used or passed on to the state fiscal body? How are the funds accounted for in the budget? Do you have skilled tax collectors?	0 = No formal tax administration systems exist 1 = Some, but not all necessary tax administration systems exist. 2 = Virtually all necessary tax administration systems exist, but not all are put into practice. 3 = Tax administration systems exist and are regularly put into practice. 4 = Tax administration systems exist and are put into practice. Tax revenue properly accounted for in the budget.					

Notes on Baseline/Targets:
Baseline FY 2010: The Taxation Department of the MoF is charged with taxation and there is a system in place, as well as a financial management system. However, weak and inadequate staff seriously hinders the department's work. Tax collectors have not been trained to do their jobs. Taxpayers are not aware of their rights or responsibilities with regard to taxes.
Targets for 2011: The capacity gaps are so large and the current system is so broken that significant progress is unlikely to be attributed solely to BRIDGE work with the Ministry. While BRIDGE may be able to help the ministry put in place appropriate tax administration systems, while also building the capacity of the tax-collecting staff, the BRIDGE program cannot ensure that the proper systems are put into practice.
FY 2011: Due to insecurity, the assessment was not carried out in FY 2011.
FY 2012: There are written rules and procedures on how tax funds are to be used onto the MOF, but these rules are not adhered to. Generally, there has been a lot of misunderstanding and confusion. Most collections are spent in the market before being accounted for or reaching the MOF, and it is a continuing challenge. Both local and state government deployed their rate collectors to the same market, and rate collectors are often hand picked by officials who are their relatives, which has made it extremely difficult to overcome this challenge. However, a centralized taxation authority was recently established in 1 July 2012 and there is optimism that it will be able to curb these practices. The taxation department within the MOF appears clear on the rules and procedures governing tax collection, and while the national government has seconded five trained rate collecting staff per state, trainings are still needed for state staff to fully understand the new practices, policies and offices now in place. Untrained state staff often collect duties that are supposed to be collected by the national taxation authority.

Unity
Ministry of General Education and Instruction (MOGEI)

PLANNING AND BUDGETING	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	1	2	NA	NA	2	2.5
1. Does the entity have a budget plan that conforms to the GoSS guidelines? 2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available databases? 3. Are budget plans complemented by work plans? 4. Can the entity demonstrate a correlation between the budget and actual expenditures? 5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)	0 = The entity has no standardized process for annual budget planning. 1 = There is a process for annual budget planning, but it lacks some important elements. 2 = There is a standardized process for annual budget planning that includes most important elements. 3 = There is a complete, standardized process for annual budget planning that is consistently followed. 4 = There is a complete, standardized process for annual budget planning that is consistently followed, and that includes a mechanism for incorporating input from the public.					

Notes on Baseline/Targets:
Baseline: 1 = There is a process for annual budget planning, but it lacks some important elements.
FY 2011: Due to insecurity, the assessment was not carried out in FY 2011.
FY 2012: There is a standardized process followed consistently from year to year, though the modality of this process may change. The ministry holds a three-day stakeholder meeting each year, and the annual plan is completed according to guidelines released by the MOF. Stakeholders involved in this process include County Education Directors, Education Inspectors and Directors at the MOGEI across ministry directorates. The process also includes a review of relevant goals and objectives, previous performance, and the ministry has adequate human resources to analyze the education situation in the state. UNICEF provides the logistical support for this process and also supplements ministry databases.

A remaining challenge is matching the plans to the budgets, especially during implementation. Due to financial constraints, the state ministry is reliant upon chapter one funds, which are salaries. No development funds have been provided. Expenditures that are made are tracked through forms 19, 39 and form 40. |

Unity
Ministry of Environment and Natural Resources (MENR)

PLANNING AND BUDGETING	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	NA	NA	NA	NA	1.5	
1. Does the entity have a budget plan that conforms to the RSS guidelines? 2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available databases? 3. Are budget plans complemented by work plans? 4. Can the entity demonstrate a correlation between the budget and actual expenditures? 5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)	0 = The entity has no standardized process for annual budget planning. 1 = There is a process for annual budget planning, but it lacks some important elements. 2 = There is a standardized process for annual budget planning that includes most important elements. 3 = There is a complete, standardized process for annual budget planning that is consistently followed. 4 = There is a complete, standardized process for annual budget planning that is consistently followed, and that includes a mechanism for incorporating input from the public.					

Notes on Baseline/Targets:
Baseline: No baseline was carried out in FY 2010. FY 2012 will serve as the baseline. See details below.
FY 2011: Due to insecurity, the assessment was not carried out in FY 2011.
FY 2012: There is a standardized process for annual planning and budgeting, comprised of consulting with county officials, who submit plans and budgets to the relevant state ministry department. After plans and budgets are reviewed, inputs from partners in various clusters are solicited. Once all inputs are reviewed, it is submitted to the MOF, where it goes on to the COM and the SLA. Currently, however, no databases are consulted as there is not a functioning WASH system in Unity. Communities are involved at the county level, but their involvement is dependent upon road accessibility, which limits the participation for some. This process is followed fairly consistently from year to year, except for years when budget ceilings are released late by MOF.

Budget plans are complemented by work plans, but these plans are not followed. At times, resources are channeled through different budget line items, with the exception of conditional grants received from RSS. Another reason cited for not following the budgets and plans was insecurity. Expenditures are tracked or matched against the budget either a minimal extent or |

not at all. This is a major issue within Unity state and the pervasiveness of this issue discourages planners and financial officials from carrying out the proper accountabilities. Additionally, the State Legislative Assembly has yet to approve the current and annual plan and budget for the ministry (as well as other state ministries).

ANNEX II: Warrap Assessment

Warrap

Ministry of Labor, Public Service, and Human Resource Development (MOLPSHRD)

MANDATES AND CORE FUNCTIONS	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	0	2	.5	1	1.5	
- What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate?	0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/ structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used.					

Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited.

Baseline: Ministry created in 2010 and the structure/mandate has not been determined.

FY 2011: The overall mandate of the ministry does not seem to be defined beyond its role in labor appointments, promotions, disputes, and maintaining establishment lists for line ministries. However, this may be because the person interviewed was the Director of Labor and focused almost solely on the labour aspect of the ministry. Accordingly, he attests that only the Labor Directorate understands its mandate; the others do not. The ministry has a functional statement developed by BRIDGE, but it is not owned/fully adopted by the ministry. Departments understand their mandate according to their experience before the ministry was created.

FY 2012: Ministry functional statement developed by state/BRIDGE and is in place. Ministry also relies on the civil service act and South Sudan/Warrap Transitional Constitution for guidance on its mandate. Not all functions are currently put into place due to the lack of job descriptions for certain positions. There are four directorates (Administration/Finance, Public Service, Labor, Human Resources and 12 departments under those directorates (career management, capacity assessment and development, policy review and training, industrial relationship, inspection and work place safety, archives, local government support, personnel management, personnel budget management, finance management, department of secretariat). Qualified applicants are still a challenge, and as a result departments are not fully staffed, with two Director positions and two grade nine positions remaining vacant. Each directorate has its own mandate, but this mandate is not understood by all staff because they either did not attend the BRIDGE training on the topic or do not understand the Civil Service Act. Each department is not fully achieving their mandate, in part because job descriptions do not exist for all positions. Mandate achievement is also limited due to austerity measures (limited budget to carry out activities).

Warrap
MOLPSHRD

HUMAN RESOURCES - STAFF	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	0	2	.5	2	.5	1
- Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received?	0 = Existing staff not fully capable of providing skills required of their positions. 1 = Majority of staff participating in training for technical skills. 2 = Staff members possess minimum technical skills required of their positions but still lack broader communication skills. 3 = Staff members possess complete technical skills required of their positions and majority participating in training for broader skills 4 = Staff possesses all skills including communication, leadership, team building, and management, along with a gender-balanced view of the role of women in government and society.					

Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited.
Baseline: Ministry created in 2010 and the structure/mandate has not been determined.
FY 2011: The ministry is currently understaffed, and aside from BRIDGE trainings on Public Service Reform targeted at Directors and above, staff have not received training. The ministry has also not developed internal mechanisms to train its staff. Some staff have received training in Nairobi and the states were ordered by RSS to employ these people.
FY 2012: Qualified applicants are still a challenge, and as a result departments are not fully staffed, with two Director positions and two grade nine positions remaining vacant. Each directorate has its own mandate, but this mandate is not understood by all staff because they either did not attend the BRIDGE training on the topic or do not understand the Civil Service Act. Current staff possess limited skills because they lack training in their speciality areas. Additionally, skills in communication, leadership and teambuilding are limited. The ministry has planned for the specialty training that is required, but limited funds have not allowed for these trainings to occur. Ministry funds are primarily for salaries and operations. Trainings that a few staff have received thus far (from BRIDGE support) include: functional statement and job description development, orientation to the transitional constitution and basic management in public administration principles.

Warrap
MOLPSHRD

HUMAN RESOURCES - SYSTEMS	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	0	2	.5	1	1	1.5
- Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out?	0 = No formal personnel systems (job descriptions, recruitment and hiring procedures, etc.) exist 1 = Some, but not all necessary personnel systems exist. 2 = Virtually all necessary personnel systems are put into practice (written procedures, recruitment practices in place and in operation, etc.). But little or no recognition of employee performance. 3 = Performance (merit) beginning to be recognized formally. 4 = Formal personnel systems are institutionalized, understood by employees, and redress can be pursued. Formal performance appraisal system in place with provisions for merit-based rewards and promotions.					

Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited.
Baseline: Ministry created this year and the structure/mandate has not been determined.
FY 2011: Recruitment and hiring practices exist from before the ministry was created, but there is resistance from other ministries to give the ministry more authority over these matters. There are no written job descriptions for staff, and while there are criteria for rewarding/promoting staff, the details of the criteria are unclear.
FY 2012: Human resources systems exist, but are weak. The primary tasks the system manages are filling vacancies and managing leave applications. The ministry has formal procedures for recruitment, written in the Civil Service Act, that are put into place, but not all staff understand these procedures. Job descriptions only exist for Director Generals and Directors. Staff performance appraisals are carried out as per the guidelines in the Public Service Act, but no specific details were given on how often or the extent to which merit-based promotions occur in practice.

Warrap
Ministry of Finance (MOF)

MANDATES AND CORE FUNCTIONS	2011 Baseline	2012 Target	2012 Actual	2013 Target	2013 Actual
	3	3.5	3	3.5	
- What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate?	0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/ structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used.				

Notes on Baseline/Targets: BRIDGE HRD support in FY2012 will be limited.

Baseline (FY 2011): The mandate and structure of the ministry is clear, but not all directorates are fully staffed. Each directorate has a Director, with the exception of Directorate of Internal Audit. Each office seems to understand their mandate, but it is not written down. Each directorate is achieving its mandate, according to the DG, and examples given are the Directorate of Planning and Directorate of Accounts.

FY 2012: The core responsibilities of the MOF are known, and specifically for the <mark>Department for Administration</mark>, responsibilities and mandates are also known and in place, but are not written down. There are establishment lists and organizational charts, but not for all departments. Not all positions are fully staffed due to a lack of skilled personnel. Some departments have more skilled staff than others, but overall there are limited staff to carry out the ministry's mandate and core responsibilities. Additionally, though each department has a mandate (not written), many do not have job descriptions, thus it is difficult for each department to achieve its mandate. Many staff are also Arabic speakers and face challenges now that documents and communications are now being conducted in English.

Warrap
MOF

HUMAN RESOURCES - STAFF	2011 Baseline	2012 Target	2012 Actual	2013 Target	2013 Actual
	1.5	2	2	3	
- Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received?	0 = Existing staff not fully capable of providing skills required of their positions. 1 = Majority of staff participating in training for technical skills. 2 = Staff members possess minimum technical skills required of their positions but still lack broader communication skills. 3 = Staff members possess complete technical skills required of their positions and majority participating in training for broader skills 4 = Staff possesses all skills including communication, leadership, team building, and management, along with a gender-balanced view of the role of women in government and society.				

Notes on Baseline/Targets:
Baseline FY 2011: The ministry lacks adequate technical staff to cover all core functions. The ministry has plans to train its staff, but lacks the funds to implement. Thus far, most training for staff has focused on financial management and computer training.
FY 2012: Classified staff have adequate skills to carry out their responsibilities. There are internal plans to carry out trainings to build staff capacity further, but limited funds to execute plans. The ministry is relying on NGOs to support this area.

Warrap
MOF

HUMAN RESOURCES - SYSTEMS	2011 Baseline	2012 Target	2012 Actual	2013 Target	2013 Actual
	2	3	2	3	
- Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out?	0 = No formal personnel systems (job descriptions, recruitment and hiring procedures, etc.) exist 1 = Some, but not all necessary personnel systems exist. 2 = Virtually all necessary personnel systems are put into practice (written procedures, recruitment practices in place and in operation, etc.). But little or no recognition of employee performance. 3 = Performance (merit) beginning to be recognized formally. 4 = Formal personnel systems are institutionalized, understood by employees, and redress can be pursued. Formal performance appraisal system in place with provisions for merit-based rewards and promotions.				

Notes on Baseline/Targets: BRIDGE HRD support in FY2012 will be limited.
Baseline 2011: There is an recruitment system in place, which consists of announcing vacancies over the radio, forming a committee to review applicants, reviewing the applications, and then sending the final candidates to the MOLPSHRD for their appointments. This process seems to only involve the MOLPSHRD at the conclusion of the process, rather than throughout the process. It is not clear that these procedures are written down. Promotions are based on experience, education, and at times merits. In general, promotions are due every 4 years, but if you have a university degree, you may only wait 2 years. In other cases, if the employee has done something very good, the Minister (and only the Minister) may promote that person before these times.
FY 2012: Formal recruitment procedures exist, are put in place, but are not in writing. Classified staff understand these procedures, but unclassified staff do not. Job descriptions do not exist. Employee performance is acknowledge as important, especially in achieving department mandates. Staff performance appraisals also do not occur, but promotions are considered on a yearly basis, reportedly based on public service regulations.

Warrap
MOF

FINANCIAL MANAGEMENT	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	1.5	2.5	2	3	2	2.5
Is there a written budget for how money will be spent? Is there a work plan that goes along with this budget? Is there a financial management system in place? Do you have skilled staff to cover all of your core functions?	0 = No budget for Ministry administration or programs. 1 = Basic Ministry budget and financial management system exists. 2 = Ministry staff able to develop annual budget. Sufficient number of staff skilled in financial management. 3 = Financial management system integrated with government-wide FMIS. 4 = Actual Ministry expenditures within 10% of budget.					

Notes on Baseline/Targets:

Baseline: There is an annual budget, prepared according to the requirements of the Appropriation Bill. The MoF is also responsible for setting out budget guidelines for the other state ministries. The MoF has an annual work plan associated with each budget line item. However, there are still significant skills gaps among the staff, which is a barrier to the MoF fully functioning as it should.

FY 2011: There is a written budget with an associated work plan developed on an annual basis. There is a financial management system in place, including electronic payroll. However not all ministries are connected to the system. Financial forms are being used, but they have not been updated since independence. The MOF receives monthly reports from spending agencies, and sends this information to RSS using the free-balance system. There are some skilled staff to manage and operate this system, but staffing and capacity gaps remain in clerical, accounts and planning directorates. The ministry has the capacity to create budgets, but does not have the necessary capacity to track expenditures and match them against the budget. All payments are accompanied by MOF financial forms that go to the Directorate of Accounts for processing and tracking, but only some of these are entered electronically, while others remain in box files. According to the DG, the ministry is waiting for Deloitte in order to perform daily checks on budget balances

FY 2012: There is a written budget spearheaded by the BCS as the basis for budget preparation. There is also an associated work plan, but as found from a national government review, this does not fully match with the budget. There are two computerized financial management systems in place, namely the South Sudan Electronic Pay System (SSEP) developed by the RSS MOFEP and also the Financial Management Information System (FMIS).

Staff are capable of developing the annual budget, but there are not enough skill staff to cover all spending agencies. The staff that are in place are skilled and have improved over the last year. Specifically, staff are skilled in the use of financial forms, advanced financial management systems, accounting for money and use of the computerized systems.

Expenditures are tracked and matched against the budget, but challenges remain. There are written documents and free balance system software, monthly reports and the electronic payroll system. Despite efforts, expenditures do not fully follow the budget.

Warrap

MOF

PLANNING AND BUDGETING	FY 2011 Baseline	FY 2012 Target	FY 2012 Actual	FY 2013 Target	FY 2013 Actual
	1.5	2	2	3	
1. Does the entity have a budget plan that conforms to the GoSS guidelines? 2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available databases? 3. Are budget plans complemented by work plans? 4. Can the entity demonstrate a correlation between the budget and actual expenditures? 5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)	0 = The entity has no standardized process for annual budget planning. 1 = There is a process for annual budget planning, but it lacks some important elements. 2 = There is a standardized process for annual budget planning that includes most important elements. 3 = There is a complete, standardized process for annual budget planning that is consistently followed. 4 = There is a complete, standardized process for annual budget planning that is consistently followed, _and_ that includes a mechanism for incorporating input from the public.				

Notes on Baseline/Targets:

Baseline FY 2011: The ministry follows RSS planning & budgeting guidelines, and reviews relevant goals and objectives by sector. The MOF works together with the spending agencies and UNDP to create a plan. However, the legislative councils are not in place in the counties. Also, there was no mention of budget sector working groups. The MOF is not receiving or utilizing any databases that could inform the budgets, and the main allotment in budgets is for salaries. This process is generally followed year to year, but improvements have been made each year. The largest challenge is the lack of capacity. The ministry has the capacity to create budgets, but does not have the necessary capacity to track expenditures and match them against the budget. All payments are accompanied by MOF financial forms that go to the Directorate of Accounts for processing and tracking, but only some of these are entered electronically, while others remain in box files. According to the DG, the ministry is waiting for Deloitte in order to perform daily checks on budget balances

FY 2012: The annual planning and budgeting process follows RSS guidelines, is standardized, and includes the involvement of State Development Committees, Budget Sector Working groups and use of the free balance system. Past performance is reviewed by the State Development Committee during the budget development and execution stages. Review of databases does not occur as there is limited data on the state. Primarily, MOF departments and other state spending agencies are involved. Counties and communities provide input as well, but their input is limited. The process begins with the MOF organizing a budget call workshop, the supports the process by tracking ministry expenditures, training planning officers and producing the final the annual budget. The process follows the same procedures from year to year, but is

impacted by the delays in announcing budget ceilings.

Expenditures are tracked and matched against the budget, but challenges remain. There are written documents and free balance system software, monthly reports and the electronic payroll system. Despite efforts, expenditures do not fully follow the budget.

Warrap
MOF (Directorate of Tax)

TAX ADMINISTRATION	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	1	1.5	1	2	1.5	2
Is there a tax administration system in place? Are there written rules and procedures on how these funds are to be used or passed on to the state fiscal body? How are the funds accounted for in the budget? Do you have skilled tax collectors?	0 = No formal tax administration systems exist 1 = Some, but not all necessary tax administration systems exist. 2 = Virtually all necessary tax administration systems exist, but not all are put into practice. 3 = Tax administration systems exist and are regularly put into practice. 4 = Tax administration systems exist and are put into practice. Tax revenue properly accounted for in the budget.					

Notes on Baseline/Targets:

Baseline: The Taxation Department of the MoF is charged with taxation and there is a system in place, as well as a financial management system. However, the department's work is seriously hindered by weak and inadequate staff. Furthermore, many of the taxation authorities lack the language skills to adequately carry out their tasks. The vast majority (90%) of the tax collectors are not trained and taxpayers are, by and large, unaware of any recourse they may have regarding erroneous tax payments. In general, there is very poor recording of tax collections.

Targets for 2011: The capacity gaps are so large and the current system is so broken that significant progress is unlikely to be attributed solely to BRIDGE work with the Ministry. While BRIDGE may be able to help the ministry put in place appropriate tax administration systems, while also building the capacity of the tax-collecting staff, the BRIDGE program cannot ensure that the proper systems are put into practice.
Targets for 2012: Capacity gaps are still very present, and due to the slow process of harmonizing national and state tax systems, progress in this sector cannot be attributed solely to BRIDGE work. If the tax systems are harmonized and BRIDGE can support it's roll out, BRIDGE work can help to ensure more staff are skilled.
FY 2011: There is a detailed tax system in place, but major tax sources remain limited, such as from government employee salaries (personal income tax), as well as from Twic and Tonj North Counties. In these counties, tax staff are trained (by the Directorate for Tax), procedures for collecting taxes are written down, and tax collections are tracked using a hard copy receipt/tax control book system which are compiled and updated each month. There are no tax offices or staff in other counties. Local funds have a line item in the budget and are calculated based on the amount collected the previous year. A new system has been proposed to harmonize taxation between the state and the RSS. A revenue office will be set up at the

state level, will share the office with the Department of Tax, and this office will create a formula for sharing taxes. At the county level, the Directorate of Tax will form a committee with the Revenue Authority, then jointly visit the counties to convince them that the tax revenue will actually be sent back to the county.

FY 2012: The tax system is guided by the policies in the Warrap Taxation Act 2011 and South Sudan Taxation Act 2009. The Director of Taxation heads the state office, assisted by two deputies. Additionally there are two directors, inspectors, assistant inspectors, senior tax collectors, tax collectors and tax officers, including tax staff in all counties. Payments are recorded using form 15, which is then transferred to the chest in the Ministry of Finance and the department of taxation is given form 67. The same is applied to all sources of revenue, including 10% from commercial contracts, 1 SSP for each stamp duty, and 2 SSP for money transfers. Rental income tax (10%) is not in place. Harmonization of tax collection between tax collecting bodies (state, county, revenue authority, police, various other ministries) remains unresolved. Other gaps remaining include: supervision and monitoring of tax collection, staff training, taxation department bank account, among others. Many current staff lack necessary skills and many are Arabic speakers (all forms and policies are in English). A few staff have received workshops from BRIDGE and UNDP. There is a plan for further staff training, but have not been implemented due to government austerity measures.

Warrap
Ministry of Agriculture (MOA)

PLANNING AND BUDGETING	FY 2010 Baseline	FY 2011 Target	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target
	1	2	1	2	1.5	2
1. Does the entity have a budget plan that conforms to the GoSS guidelines? 2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases? 3. Are budget plans complemented by work plans? 4. Can the entity demonstrate a correlation between the budget and actual expenditures? 5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)	0 = The entity has no standardized process for annual budget planning. 1 = There is a process for annual budget planning, but it lacks some important elements. 2 = There is a standardized process for annual budget planning that includes most important elements. 3 = There is a complete, standardized process for annual budget planning that is consistently followed. 4 = There is a complete, standardized process for annual budget planning that is consistently followed, and that includes a mechanism for incorporating input from the public.					
Notes on Baseline/Targets:						

Baseline: 1 = There is a process for annual budget planning, but it lacks some important elements.

FY 2011: There is a process for planning & budgeting that includes some elements from the GOSS guidelines, but funding is limited. Therefore, essentially, only salaries are budgeted for and when asked about the process, this was the focus of the discussion. From 2009-2011, the ministry primarily planned for infrastructure projects because they received inputs from NGOs. There is a plan to cover all counties with demonstration farms, but the ministry lacks funds and thus does not seem to have a concrete plan. Community involvement mainly comes through NGOs, and ministry staff only meet with the community when conducting agricultural projects. Last year, the ministry was not aware of RSS guidelines for planning & budgeting as they are just learning the content this year. Expenditures are tracked/matched against the budget to the extent that it concerns salaries and operating costs. Financial forms are used throughout the year, and at the end of the year, financial auditors review expenditures on salaries and operating costs. Currently, the MOF is utilizing the electronic payroll system, and also submitting monthly reports on salaries/operating costs in order to secure funds for the next month.

FY 2012: There is a standardized process for annual planning & budgeting, though awareness of RSS Guidelines focus solely on the budget categories. Goals, such as food security and transforming agriculture away from subsistence levels, are reviewed. Past performance is also considered. For example, this year the ministry constructed a workshop, fence around the ministry, demonstration farms for rice and groundnuts, introduced model farmers, and purchased 180 ox plows fro Twic and Tonj South counties. Next year's plan will include farmer follow-ups, appointment of forestry guides, maintenance of tractors, construction and equipment for a minister's hall, as well as training of extension workers. Databases reviewed during this process are limited to past budgets, staff lists, and strategic plans. To create these plans, the MOF and MOA planning and budgeting departments, as well as agriculture inspectors at the county level are involved. No input from the community is included. Despite plans laid, limited funds do not allow the ministry to deliver these services. As such, work plans do not match budget plans (plans exceed allocated funds). Expenditures are matched against the budget using budget codes, though the extent to which this is true for all expenditures was unclear from responses.

Jonglei
Ministry of Local Government (MOLG)

MANDATES AND CORE FUNCTIONS	2011 Baseline	2012 Target	2012 Actual	2013 Target	2013 Actual
	2.5	3	3		
- What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate?	0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/ structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used.				
Notes on Baseline/Targets:					
Baseline (2011): The overall ministry mandate is well understood, there is a structure in place, including an establishment list and organizational chart, and department heads have job descriptions. While there are some qualified staff who have had trainings, others are less qualified and are less clear about their roles & responsibilities. Although they are lacking some qualified staff, the ministry reported that they make do and can fulfill their mandate. However, when describing exactly how departments are fulfilling their mandates, for example, in the Programs Department, the description focused solely on the fact that they have records of staff and who needs training. Additionally, the Department of Finance and Administration seems solely focused on the distribution of salaries.					
FY 2012: Core functions are in place and there is a document to describe this. Each directorate has its own mandate, though not all are written. The ministry is fully staffed, and though staff are aware of the ministry/department mandate, not all fully understand it.					

Jonglei
MOLG

HUMAN RESOURCES - STAFF	2011 Baseline	2012 Target	2012 Actual	2013 Target	2013 Actual
	1.5	2.5	2	2.5	
- Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received?	0 = Existing staff not fully capable of providing skills required of their positions. 1 = Majority of staff participating in training for technical skills. 2 = Staff members possess minimum technical skills required of their positions but still lack broader communication skills. 3 = Staff members possess complete technical skills required of their positions and majority participating in training for broader skills 4 = Staff possesses all skills including communication, leadership, team building, and management, along with a gender-balanced view of the role of women in government and society.				

Notes on Baseline/Targets:

Baseline (FY 2011): The state sends skilled staff to the counties, but the county technical people, such as clerks, accountants and tax collectors, on whom the MOLG staff rely to fully carry out the ministry mandate, are not skilled and have not received training. The MOLG has plans for staff training, but this is mainly done through NGOs because they have no budget or ability to train staff. Thus far, Local Government Administrators have received training from BRIDGE and other MOLG staff have received planning & budgeting training from UNDP.

FY 2012: There are not enough skilled staff to cover all core functions, but some staff are and possess broader technical skills. The ministry has plans to train their staff using either their own budget or in partnership with NGOs. Thus far, staff have received financial management and planning & budgeting training.

Jonglei
MOLG

HUMAN RESOURCES - SYSTEMS	2011 Baseline	2012 Target	2012 Actual	2013 Target	2013 Actual
	3	3.5	3	3.5	
- Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out?	0 = No formal personnel systems (job descriptions, recruitment and hiring procedures, etc.) exist 1 = Some, but not all necessary personnel systems exist. 2 = Virtually all necessary personnel systems are put into practice (written procedures, recruitment practices in place and in operation, etc.). But little or no recognition of employee performance. 3 = Performance (merit) beginning to be recognized formally. 4 = Formal personnel systems are institutionalized, understood by employees, and redress can be pursued. Formal performance appraisal system in place with provisions for merit-based rewards and promotions.				

Notes on Baseline/Targets:

Baseline 2011: The ministry has formal recruitment and hiring procedures and these are put into practice. If there is a vacancy in the budget, the ministry informs the MOLPSHRD and after which the MOLG can advertise, interview, short-list and test applicants before hiring. There are written job descriptions for some upper level staff, but not all. Employee performance appraisals are carried out once per year in the form of a confidential report. County Executive Directors and Directors submit reports on MOLG staff behavior, attendance, and overall performance. Staff are only promoted if there is a vacancy in the budget and it is based on performance, education and experience.

FY 2012: The ministry has formal recruitment and hiring procedures in writing and these are put into practice. Job descriptions are not written. Staff appraisals are carried out approximately once a year, but employees are not rewarded or promoted. Employees performance is very important in that it helps the government deliver better services, but there is no formal system to promote or reward staff.

Jonglei
MOLG

FINANCIAL MANAGEMENT	2011 Baseline	2012 Target	2012 Actual	2013 Target	2013 Actual
	2	3	2.5	3	
Is there a written budget for how money will be spent? Is there a workplan that goes along with this budget? Is there a financial management system in place? Do you have skilled staff to cover all of your core functions?	0 = No budget for Ministry administration or programs. 1 = Basic Ministry budget and financial management system exists. 2 = Ministry staff able to develop annual budget. Sufficient number of staff skilled in financial management. 3 = Financial management system integrated with government-wide FMIS. 4 = Actual Ministry expenditures within 10% of budget.				

Notes on Baseline/Targets:

Baseline (FY 2011): There is a written budget and an associated work plan. There is a financial management system in place, but it is primarily concerned with salaries to staff. Uniquely, all counties have bank accounts through which to transfer funds, but the only bank is in Bor so staff must come to Bor to claim their funds. Financial forms are in the counties, but are not being used because only Bor County officials have been trained on their use. Counties are required to submit plans to the state ministry on how they will spend development grants, and without these, money is not released. Accountants seconded by the MOF manage the financial system within the MOLG. The MOLG is in contact with county staff on a monthly basis via reports about accounts and accomplishments. Remaining issues in effectively implementing the financial management system include some officers who are new and have never worked before, as well as difficulties in accommodation, insecurity and transport for county staff.

FY 2012: There is a written budget and associated work plan. Staff have been trained by the MOF as well as BRIDGE, though there are still only a few skilled staff. They are somewhat capable of developing an annual budget, are skilled in financial management (including FMIS) and planning & budgeting, and the number of trained staff has increased from last year.

Jonglei
MOLG

PLANNING AND BUDGETING	FY 2011 Baseline	FY 2012 Target	FY 2012 Actual	FY 2013 Target	FY 2013 Actual
	2	2.5	2.5	3	
1. Does the entity have a budget plan that conforms to the GoSS guidelines? 2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases? 3. Are budget plans complemented by work plans? 4. Can the entity demonstrate a correlation between the budget and actual expenditures? 5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)	0 = The entity has no standardized process for annual budget planning. 1 = There is a process for annual budget planning, but it lacks some important elements. 2 = There is a standardized process for annual budget planning that includes most important elements. 3 = There is a complete, standardized process for annual budget planning that is consistently followed. 4 = There is a complete, standardized process for annual budget planning that is consistently followed, and that includes a mechanism for incorporating input from the public.				

Notes on Baseline/Targets:

Baseline (FY 2011): A standardized process was established last year. State planners were sent to the counties to sit with communities, discuss issues and collect data. Workshops were held in county headquarters to identify major activities, and then at the state level for all counties to work together on the budgets because the counties lack the skills to do so on their own. This work was done alongside UNDP and took place for 7 days in each county. Budget sector working groups have also convened for the past 3 years now as a result of UNDP assistance. County development grants were transferred to some counties this year (approximately 306,000 SSP), but grants to the remaining counties were suspended until later due to conflict and inaccessibility. In general, ministry expenditures are tracked by the MOF accountants and it is the MOF personnel who track the budget.

FY 2012: The ministry has a standardized process for annual planning & budgeting. The ministry is the coordinating body responsible for sending budget circulars and ceilings to the counties. The ministry has recruited and trained planning and budgeting staff who were then seconded to the counties. The counties begin the planning and budgeting process from the Boma level and continue up to the county level involving all stakeholders. The state process includes a review of relevant goals, past performance as well as available databases. To carry out the process, the ministry uses RSS guidelines, particularly the budget template designed by RSS. This process remains the same across years, with the exception of when budget codes change and the allocation of county development grants. Expenditures are tracked and matched against the budget.

Jonglei
MOF

FINANCIAL MANAGEMENT	2011 Baseline	2012 Target	2012 Actual	2013 Target	2013 Actual
	2	3	2	2.5	
Is there a written budget for how money will be spent? Is there a workplan that goes along with this budget? Is there a financial management system in place? Do you have skilled staff to cover all of your core functions?	0 = No budget for Ministry administration or programs. 1 = Basic Ministry budget and financial management system exists. 2 = Ministry staff able to develop annual budget. Sufficient number of staff skilled in financial management. 3 = Financial management system integrated with government-wide FMIS. 4 = Actual Ministry expenditures within 10% of budget.				

Notes on Baseline/Targets:

Baseline (FY 2011): There is a written budget and an associated work plan. The MOF has two financial management systems: FMIS and an electronic payroll system. The FMIS is used for budget payments and its use began in March 2011. In total there are 7 staff from the MOF responsible for maintaining this system for all line ministries (5 in MOF, 1 in MOE, 1 in MOH). The electronic payroll system began in 2010. Final verification of the payroll is done by the MOLPSHRD and it is paid by the MOF. Ultimately, all payroll goes through the MOF because the MOF has the only printer.

Staff are able to develop and annual budget, and while there has been some training in managing the financial system, there are still not enough staff skilled in its use. Thus far there has been training on government accountancy, procurement management, but some county staff, specifically Fangak have missed such trainings. Likely this is due to insecurity and/or accessibility.

Currently there are insufficient staff to monitor the budget as it is spent. The goal is for all the spending agencies to monitor their budgets, but currently the MOF is doing this for all agencies. Overall, the ministry reports the system is improving, but with challenges such as qualified personnel and the continued reliance of spending agencies on the MOF. An important step achieve in the past year is moving from manual to electronic payrolls, along with payroll cleansing.

FY 2012: There is a written budget and associated plan. After There is an electronic FMIS system in place, but staff need more training to fully utilize it. Some staff are skilled, but they are not enough to fully cover core functions. Staff are able to develop and annual budget, a few are skilled in FMIS, but the overall skill level has not greatly changed from last year.

Jonglei
MOF

PLANNING AND BUDGETING	FY 2011 Baseline	FY 2012 Target	FY 2012 Actual	FY 2013 Target	FY 2013 Actual
	2	3	2.5	3	
1. Does the entity have a budget plan that conforms to the GoSS guidelines? 2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases? 3. Are budget plans complemented by work plans? 4. Can the entity demonstrate a correlation between the budget and actual expenditures? 5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)	0 = The entity has no standardized process for annual budget planning. 1 = There is a process for annual budget planning, but it lacks some important elements. 2 = There is a standardized process for annual budget planning that includes most important elements. 3 = There is a complete, standardized process for annual budget planning that is consistently followed. 4 = There is a complete, standardized process for annual budget planning that is consistently followed, and that includes a mechanism for incorporating input from the public.				

Notes on Baseline/Targets:

Baseline (FY 2011): The MOF coordinates the planning & budgeting process for all ministries, particularly as it relates to budget sector working groups and the budget in general. Past performance and capacity (human resources) to implement the budget are considered, but currently there is insufficient staff to monitor the budget as it is spent. The goal is for all the spending agencies to monitor their budgets, but currently the MOF is doing this for all agencies. Expenditures are tracked and matched against the budget on a monthly basis, based on reports from spending agencies. However, due to the presence of local tax and other monetary collections, expenditures exceeding budget allocations do occur.

Overall, the ministry reports the system is improving, but with challenges such as qualified personnel and the continued reliance of spending agencies on the MOF.

FY 2012: There is a standardized process for planning and budgeting. After receiving transfer details from Juba, MOF calls the budget working group to brief everyone on how the budget will be prepared. After the budget ceiling is proposed and sent to the COM, counties and organized forces submit their proposed budgets to the MOF. This process also includes a review of relevant goals and past performance, though the level of detail of this review was unclear. Involved in this process are the counties, line ministries and organized forces. Throughout the process, the MOF supports other line ministries and disseminates budget templates. MOF also gives technical advice if the line ministry fails to complete their budget. Generally, this process is consistent from year to

year, though there are some changes/improvements. For example, the 2011/2012 budget was prepared using excel, and the 2012/2013 budget is prepared using the Budget Preparation System (BPS). Expenditures are matched and tracked against the budget, but it was unclear to what extent this was true for MOF and the other line ministries.

Jonglei
Ministry of General Education and Instruction (MOGEI)

PLANNING AND BUDGETING	FY 2011 Baseline	FY 2012 Target	FY 2012 Actual	FY 2013 Target	FY 2013 Actual
	1.5	2	2	2.5	
1. Does the entity have a budget plan that conforms to the GoSS guidelines? 2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases? 3. Are budget plans complemented by work plans? 4. Can the entity demonstrate a correlation between the budget and actual expenditures? 5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)	0 = The entity has no standardized process for annual budget planning. 1 = There is a process for annual budget planning, but it lacks some important elements. 2 = There is a standardized process for annual budget planning that includes most important elements. 3 = There is a complete, standardized process for annual budget planning that is consistently followed. 4 = There is a complete, standardized process for annual budget planning that is consistently followed, <u>and</u> that includes a mechanism for incorporating input from the public.				

Notes on Baseline/Targets:
Baseline (FY 2011): There is a standardized process for planning & budgeting. The ministry has established coordination meetings four times per year to gather information on county priorities and experiences. The MOE uses the last quarter to compile county priorities and plans, and this is done with support form NGOs. The MOE does look at past performance of each county and utilizes databases such as the IMIS education census conducted by RSS. Counties are not collecting any revenue so they are reliant on the state for their budgets, there has been no implementation or budget for activities from 2006-2011. NGOs implement some of their priorities, but also come with their own. The MOE participates in state level budget committees under the supervision of the MOF during which they sit with UNDP and compile their reports from the counties.   The MOE has 2 MOF staff to monitor and supervise the payroll, and AED are training state and county education managers in financial management.
FY 2012: There is a standardized process for planning & budgeting. At the county level, officials work with schools a the Boma and Payam levels, and through the MOLG and MOF, invite stakeholders to discuss plans made by the County Education Office. (There is also another level

of planning conducted 3x per year to get adherents to come and revise previous plans not implemented.) In the annual planning & budgeting process, there is a review of constraints, the way forward, achievements made at the county level, and educational statistics produced by the national government. RSS Guidelines are known, and this process is followed consistently from year to year. Budget plans are complemented by work plans, with specific mention of strategic plans. Four times per year, finance officers match expenditures against the budget.